



## Federal Compliance Checklist

There are three key areas to track for federal compliance.

### Drug Enforcement Administration

- ☐ Review published information about Drug Scheduling.  
<https://www.dea.gov/drug-information/drug-scheduling>
- ☐ Make a plan to stay informed about changes to the law.

### Internal Revenue Service

- ☐ Get an Employer Identification Number, or EIN, for your business.  
<https://ein-taxfiling.com/>
- ☐ A fiscal year is a 12-month accounting period that a business uses for financial and tax reporting purposes. Work with your accountant to learn about the advantages and disadvantages of a fiscal year that is not the same as the calendar year. Then decide on your fiscal year.
- ☐ Make a plan with your accountant to make estimated tax payments.
- ☐ File a tax return at the end of your fiscal year.
- ☐ Learn about employment taxes and make sure you deposit and report them correctly.  
<https://www.irs.gov/businesses/small-businesses-self-employed/understanding-employment-taxes>

### Department of the Treasury

- ☐ File your federal Beneficial Ownership Information Report (BOI) within 30 days of registering your business.  
<https://boiefiling.fincen.gov/>

*You might be wondering why this list doesn't mention OSHA rules for worker safety. That's because the state of Washington has occupational safety and health standards (WISHA) that are at least equivalent to OSHA rules. The state rules are enforced by the Department of Safety and Health (DOSH).*