

# Tax Reporter

Autumn 2015

## New Address for Mailing Returns and Renewals Oct. 1, 2015

The Wheat Ridge **lock box** address is changing as of October 1, 2015. Please mail all original filings of sales/use tax, admissions tax, lodgers' tax, telecommunications occupation tax, and license renewals to the lock box. Amendments, voluntary disclosures, and other special

communications should be mailed to the office address.

**City of Wheat Ridge  
Tax Division  
PO Box 912758  
Denver CO 80291-2758**

### How to Amend a Return

An incorrectly filed return that resulted in payment of the wrong amount of tax and/or an error notice must be amended. To do so, recreate or copy the original filing with the errors corrected. Sign and date the amended return, then write "amendment" in large letters at the top of the form.

Mail the amendment and any additional tax, penalty, or interest that is due to the Tax Division office, not the lock box, in order to ensure it receives immediate special attention. If a credit is created, please let us know if you want a refund by writing "refund requested" on the bottom of the form.

### Emergency Contact Program

Emergency contact information is collected by the Tax Division on behalf of the Police Department to enable contacting a designee if business property or personnel is damaged after hours.

Participation is encouraged but not required. Emergency contacts may be updated by one of the methods listed below.

Via eTax -  
<https://salestax.ci.wheatridge.co.us>

Or email -  
[WRTax@ci.wheatridge.co.us](mailto:WRTax@ci.wheatridge.co.us)

### A Tiny Prairie Home



*This sod house, located in the Historical Park, was built in the mid-1800s.*

### Snippet: State vs City Deductions

Colorado exempts certain items that the City does not. Production machinery and parts, energy used in production, and equipment and materials used in research and development are subject to sales or use tax in Wheat Ridge.

Another area of difference is in the area of exemptions for non-profits. Colorado exempts up to \$25,000 of sales by nonprofits annually; Wheat Ridge does not.

Finally, all food sales excepting those paid with SNAP and WIC are taxable in Wheat Ridge.

### Wheat Ridge City Hall Address

**Wheat Ridge City Hall  
7500 West 29th Avenue  
Wheat Ridge, CO 80033-8001**

## Industry Highlights 2015: Medical Services Providers in Wheat Ridge

**Medical supplies and equipment** used in providing medical services for humans and animals are subject to the City's sales tax. Facilities that have more than 100 hospital beds, that employ more than 100 people in the City, and that have an agreement for payments in lieu of tax with the City are exempt from tax on these items.

**Prescription drugs** are those drugs that require a prescription for lawful dispensation. They are exempt when dispensed under a prescription for a specific human or animal patient.

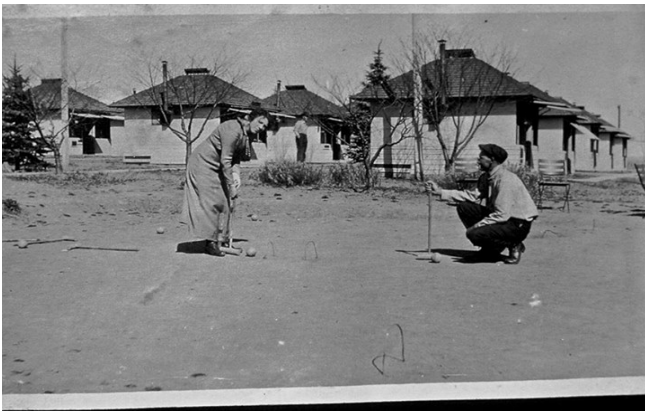
**Prosthetic devices** are custom or custom-fitted items which aid or replace a bodily function. The

definition includes artificial limbs, therapeutic oxygen, related equipment, and concentrators. It also includes eyeglasses, contact lenses, and hearing aids. Casting material when used for casts is deemed a prosthetic device, as is a stair lift. Prosthetic devices for humans and animals are exempt.

**Insulin of all types/forms** is exempt from City tax to any purchaser.

**Food for patients** is exempt if it is itemized and taxed, otherwise it is a supply used in providing services that is taxable to the service provider.

Please reach out to the Tax Supervisor if you would like a review of specific items.



### Lutheran Hospital Tent City

The tuberculosis epidemic of the early 20th century brought families west in the pursuit of fewer airborne irritants and a warmer climate. Tent cities dotted what was then the countryside surrounding Denver.

In Wheat Ridge, Lutheran Hospital on West 38th Avenue was the site of such a camp. Patients spent days in gentle outdoor activities and rested in well ventilated cottages such as the ones pictured.

Contacts	What's Due	Filing Status	When It's Due
General Response Tax Contact (303) 235-2820 WRTax@ci.wheatridge.co.us	December 2015	ALL	January 20, 2016
	Business License Renewal	ALL	January 31, 2016
	January 2016	Monthly	February 22, 2016
Kathy Franklin Tax Supervisor kfranklin@ci.wheatridge.co.us (303)-235-2825 phone and fax	February 2016	Monthly	March 21, 2016
	March 2016	M & Quarterly	April 20, 2016
	April 2016	Monthly	May 20, 2016
Website Www.ci.wheatridge.co.us/taxinfo	May 2016	Monthly	June 20, 2016
	June 2016	M & Quarterly	July 20, 2016
Code of Laws Www.municode.com	July 2016	Monthly	August 22, 2016
	August 2016	Monthly	September 20, 2016
Building Permits and Zoning (303) 235-5931	September 2016	M & Quarterly	October 20, 2016
	October 2016	Monthly	November 21, 2016
	November 2016	Monthly	December 20, 2016