

Tax Reporter 2014

Where to Mail Returns and What to Do With Other Items

Original returns should be sent to the lock box address given here. Amendments and other communications sent separately from regular returns should be emailed, faxed or mailed to our office location.

The Wheat Ridge Lock Box Address

City of Wheat Ridge
c/o First Bank Data Center
PO Box 151654
Lakewood, CO 80215-8639

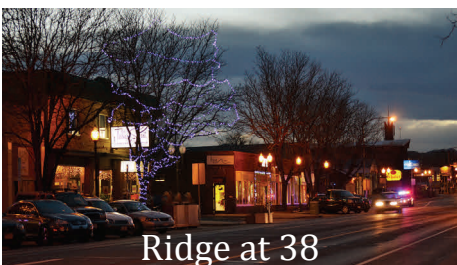
Penalty Versus Interest

Penalty is prescribed by City Code sec. 22-43(d) and may be waived in full or partially based on the account's history. The penalty is ten percent of the total taxes due, and if there's penalty there's no vendor fee.

Interest, on the other hand, is prohibited from waiver by sec. 22-43(i). The rate is one percent per month of the total taxes due. It can add up quickly, so timely filing is encouraged.

State and City Not the Same

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



Our Office Location

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



Contacts

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Fax: (303) 234-5924
Code: www.municode.com

Exemptions and Due Diligence

Due diligence goes beyond just asking customers to sign something saying they're tax exempt. There must also be good faith in acceptance.

There are some key questions. What is the customer's line of business or exempt purpose? What is the customer buying? Does exemption seem appropriate given the answer to the first question?

Exemption is a privilege, not a right. Retailers are not required to allow it because the customer can seek a refund from the taxing authority.

The Colorado form DR0563 or a Multijurisdictional Exemption Form asks the customer for the information retailers need to determine if an exemption is appropriate. Insist on completeness and if the exemption is for charitable or government exemption, accept payment only in the organization's funds—a check or credit card bearing its name.

These steps establish the retailer's good faith and exercise of due diligence in granting exemptions for audit purposes.

Renewals Due January 30

The Tax Division will mail renewal notices in early November. Online renewal is available separately from return filing by selecting Renew License from the menu on the left side of the City filing portal only. Licenses may be renewed via line 20 of the December return on Salestaxonline.com, as well.

The late fee for renewals after January 30 is \$10; after February 28, \$50; and after March 30, \$100 in addition to the licensing fee.

Thank you in advance for renewing on time!



Industry Highlights: Car Washes, Laundromats and Vending

Car washes: Self-service and automated car washes are considered short term rentals of the equipment combined with sales of cleaning solutions, rinse additives and waxes. Sales are subject to the Wheat Ridge sales tax. Because sales are normally made without an attendant present, the tax may be built into the price.

Laundromats: Offering laundry facilities for self-service use for a fee is also considered a short term rental of equipment. The sales tax may be included in pricing if the price isn't collected by an attendant.

Vending: Products vended by machines are taxable while services that are vended are considered taxable short term rentals of equipment. Included are the use of vacuums, air stations, pay-per-use internet kiosks, video games, video booths, pool tables, showers, and so on. Tax may be included in pricing if the price isn't collected by an attendant.

Other: Miscellaneous short term rentals of equipment are taxable in Wheat Ridge if items are delivered or picked up in the City.

Short term rental equipment is not subject to the City tax when it's purchased for that purpose.

2014 Wheat Ridge Tax Dates

January 20, 2014
January 30, 2014
February 20, 2014
March 20, 2014
April 21, 2014
May 20, 2014
June 20, 2014
July 21, 2014
August 20, 2014
September 22, 2014
October 20, 2014
November 20, 2014
December 22, 2014

Monthly, Quarterly and Yearly Tax Returns Due
Business/Tax License Renewal Due
Monthly Tax Returns Due
Monthly Tax Returns Due
Monthly and Quarterly Tax Returns Due
Monthly Tax Returns Due
Monthly Tax Returns Due
Monthly and Quarterly Tax Returns Due
Monthly and Quarterly Tax Returns Due
Monthly Tax Returns Due
Monthly Tax Returns Due
Monthly and Quarterly Tax Returns Due
Monthly Tax Returns Due
Monthly and Quarterly Tax Returns Due
Monthly Tax Returns Due
Monthly Tax Returns Due



Returns must be postmarked on or before the due date or the next business day if the due date is a Sunday or holiday.