

# RESTAURANTS, BARS AND CATERERS

All food and beverage sales in Wheat Ridge are taxable. Only alcohol beverages for immediate consumption on premises are allowed to be sold “tax included.”

## BEFORE YOU SIGN A LEASE

Check with Zoning to ensure the type of business you wish to operate is allowed at the location.

(303) 235-2846

## THE LICENSING PROCESS

Complete the Business/Sales and Use Tax License application.

- Fill in all the blanks.
- Complete the Lawful Presence Affidavit (see the explanation on the back panel).
- Submit with the fees indicated to the Tax Office.
- Subject to Zoning approval, the license will be sent to you in about 10 days.
- Renews yearly.

Other local licenses may be required—find out ahead of time at the number below.

- Liquor licensing
- Liquor occupation tax
  - \$600 to \$2,200 a year
- Amusements licensing
- (303) 235-2823
- Renew yearly.

## COSTS (BUSINESS LICENSE ONLY)

- Application fees: \$0
- Licensing fees: \$20
- Expires December 31 of each year.

## ABOUT TAXES

The total rate in Wheat Ridge is 7.5% if the business is outside Jefferson County or 8.0% if it's in Jefferson County.

- 2.9% State
- .5% County (if business location is in JeffCo)
- 1.1% Special Districts
- 3.5% Wheat Ridge

What's often overlooked is use tax. This is a make-up tax for purchases of items used in business on which no local tax or not enough local tax was paid. Use tax applies to the same things that sales tax does:

- Office and operating supplies

- Furniture
- Equipment and tools
- Phone and related services
- Internet services
- Leases and rentals of equipment
- Software
- Samples, at cost, either received or given
- Shipping, delivery, fuel charges and handling associated with goods

## REMEMBER THIS TAX APPLIES ONLY WHEN YOU HAVEN'T PAID LOCAL TAX!

- A tutorial is available on our website and in printed form
- Seminars are offered once or twice yearly.
- We are available by phone or email to answer your questions.

## HOW TO REPORT SALES TAX

Tax is to be reported and remitted on or before the 20<sup>th</sup> of the month after the reporting period on the following schedule, based on a 3.5% tax rate (City Code section 22-40-c):

Average Monthly Sales	Average Monthly Tax	Reporting Period
Over \$2,857	Over \$100	Monthly
\$571 - \$2,857	Over \$20 - \$100	Quarterly
Under \$571	Under \$20	Yearly

A paper form will be mailed if you request it on the application. Filing online is recommended. For payment by virtual check, go to [Salestaxonline.com](http://Salestaxonline.com). For payment by card, go to [salestax.ci.wheatridge.co.us/sts1](http://salestax.ci.wheatridge.co.us/sts1).