

Tax Reporter 2012

Mailing Address for Sales, Use, Admissions and Lodging Tax Returns

Original returns of the types listed in the headline only should be sent to the lock box address given here. Amendments and other communications sent separately from regular returns should be sent 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 80215-8654



Deductions Distraction

When a return is received that does not list deductions, City staff is required to enter it as it appears. Another frequent problem is that a “line k or l” flexible-description deduction is taken without a description. The unnamed deduction is disallowed. In either case we

issue an error letter.

To fix the error, an amendment is required. So, a return that should have required one entry instead creates a letter, a phone call or two and a two-or-three step amendment entry process.

Contacts

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 Code: www.municode.com

Our Office Location

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



City, Quasi-City, Schools Projects Are Exempt

The City Council approved a code amendment to the Code of Laws section 22-68 that officially exempts projects of the City, Renewal Wheat Ridge, the Wheat Ridge Housing Authority and public schools from the sales or use tax on building materials and supplies.

Under the previous Wheat Ridge law, there were no

exemptions to the tax on building materials and supplies as contractors are deemed by state and local law to be the users of building materials and supplies.

The exemption was effective on July 27, 2012. If a permit drawn on or after then for an exemptible project bears tax, please contact the Tax Division for a refund.



License Renewals Due January 30

The Tax Division will mail notices of renewal separately in early November. Online renewal is available separately from the return 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.

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-Specific Bits and Pieces: C-Stores, Med Supply, Producers

C-Stores: The sale of all food and beverage in Wheat Ridge is subject to sales tax. The sale of phone cards denominated in minutes is taxable but the sale of phone cards denominated in dollars, like gift certificates, is not.

Medical Suppliers: A prosthetic device or other device or supply specifically exempted by Code or Regulation A-470 is exempt independent of a prescription for it unless the law or regulation so states. Repair parts for exempt items are exempt. It is irrelevant if the item is disposable. A prosthetic is a medically recognized device that replaces or supports a bodily

function, not an aesthetic feature. When in doubt, contact the Tax Supervisor to discuss a specific item.

Producers of Finished Goods: Components of products produced for resale are exempt. A component is present as a part of the product when finished, such as CO2 in beverages or supportive matrix in a testing culture. Items that are expended in production but are not present in the finished product are taxable, such as welding gases, solder flux and energy used in production. When a question arises please contact the Tax Supervisor for discussion and determination.

2013 Wheat Ridge Tax Dates

January 21, 2013	Monthly, Quarterly and Yearly Tax Returns Due
January 30, 2013	License Renewal Due
February 20, 2013	Monthly Tax Returns Due
March 20, 2013	Monthly Tax Returns Due
April 22, 2013	Monthly and Quarterly Tax Returns Due
May 20, 2013	Monthly Tax Returns Due
June 20, 2013	Monthly Tax Returns Due
July 22, 2013	Monthly and Quarterly Tax Returns Due
August 20, 2013	Monthly Tax Returns Due
September 20, 2013	Monthly Tax Returns Due
October 21, 2013	Monthly and Quarterly Tax Returns Due
November 20, 2013	Monthly Tax Returns Due
December 20, 2013	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.