W.O.R.D. of Comal County Tax Return

BUSINESS NAME _____ **PERMIT #** _____

TAXPAYER NAME _____ **TAX REPORTING PERIOD** _____

MAILING ADDRESS _____ **DUE DATE** _____

_____ **PHONE NUMBER** _____

TAXABLE ITEM	TOTAL SALES	X	TAX RATE	=	TAX DUE
Boat Slip Rental	$	**X**	4% (.04)	=	$
Campgrounds	$	**X**	5% (.05)	=	$
Dry Boat Storage	$	**X**	3% (.03)	=	$
Guide – Fishing	$	**X**	5% (.05)	=	$
Guide – Whitewater	$	**X**	5% (.05)	=	$
Lodging	$	**X**	4% (.04)	=	$
WO Recreation Equip - Lake	$	**X**	5% (.05)	=	$
TOTAL # OF PEOPLE					
WO Recreation Equip - River	#	**X**	1.00 per person	=	$
Shuttle Services w/o Rentals	#	**X**	1.00 per person	=	$
River Ingress & Egress w/o Rentals	#	**X**	1.00 per person	=	$

TOTAL TAX DUE	
Late filing fee of $25 for ALL returns received or postmarked after the 20th.	$
If received or postmarked after **April 20**, add 5%	$
If received or postmarked after **May 20**, add 10% plus a $250 reinstatement fee.	$
Less Prior Overpayment (If any)	$ -
TOTAL PAYMENT DUE	$

MAKE CHECKS PAYABLE TO:

W.O.R.D. of Comal County
P.O. Box 2789
Canyon Lake, TX 78133
(830) 907-2300

I declare that the information in this document and any attachments are true and correct to the best of my knowledge and belief.

TAXPAYER OR DULY AUTORIZED AGENT

_____
(Signature)

_____
(Type or Print Name)

_____
(Date)

Pay online at
www.wordcc.com

OFFICE USE ONLY

Postmarked or Received Date	
Late	
Amount Paid	
Check Number/Cash	
QB	**Rev**

Instructions for Completing Comal County Water Oriented Recreation District Tax Return

Who Must File Every person, sole proprietorship, partnership, corporation, or other organization that is responsible for collection and/or payment of Comal County Water Oriented Recreation District (WORD) taxes must file a tax return.

Tax Preparation Assistance For WORD tax questions or to request forms, call (830) 907-2300, email us at info@wordcc.com, or stop by the WORD office located at 1928 FM 2673 Canyon Lake, Texas 78133. **Please see front of form for mailing address.**

Business Changes It is your responsibility to notify the WORD office of any business changes or if you do not receive forms to report your taxes.

Returned Check Policy All returned checks will incur a $25 fee regardless of the amount of the check or reason for the return.

Due Date
Returns and payments must be received or postmarked on or before the 20th day of the month following each reporting period. **Returns must be filed for every period even if there is no amount subject to tax or no tax due.** Tax returns received after the due date with no postmark date will be considered late. If the due date falls on a weekend or legal holiday, the next business day will be the due date.

Tax Reporting Period	Due Date	Late Penalties and Fees
First Quarter: January 1 – March 31	April 20	• Flat late filing fee of $25 assessed for ALL tax returns received or postmarked after the due date. • 5% applies after the 20th day of the month following the tax reporting period. • 10% after the 20th of the following month and permit is revoked. • Once permit is revoked, a $250 reinstatement fee plus penalties and interest are due.
Second Quarter: April 1 – June 30	July 20	
Third Quarter: July 1 – September 30	October 20	
Fourth Quarter: October 1 – December 31	January 20	

Business Name, Taxpayer Name, Address, Telephone Number & Permit Number Verify information printed is accurate. If not, notify the WORD office at (830) 907-2300 or email info@wordcc.com.

Total Taxable Sales All taxable transactions under Section 324.099, Texas Local Government. **If you have no taxable sales to report, enter "0".** *Lodging* more than 30 days is exempt. *Equipment Rentals* under $1.00 are exempt.

Multiply total sales by tax rate and enter in the tax due column. → If applicable, add late fees/penalties → If applicable, subtract prior overpayments → Calculate total payment due

Interest Calculations Delinquent taxes and accrued penalties draw interest at the rate of 10% per year beginning 60 days after the date on which taxes were due.