

## 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
<b>Boat Slip Rental</b>	\$	<b>X</b>	4% (.04)	=	\$
	\$				
<b>Campgrounds</b>	\$	<b>X</b>	5% (.05)	=	\$
	\$				
<b>Dry Boat Storage</b>	\$	<b>X</b>	3% (.03)	=	\$
	\$				
<b>Guide – Fishing</b>	\$	<b>X</b>	5% (.05)	=	\$
	\$				
<b>Guide – Whitewater</b>	\$	<b>X</b>	5% (.05)	=	\$
	\$				
<b>WO Recreation Equip - Lake</b>	\$	<b>X</b>	5% (.05)	=	\$
	\$				
LODGING	TOTAL SALES	TOTAL LODGING TAX			TAXES DUE
Remitted by Permit Holder		<b>X 4%</b>		=	
Remitted by Airbnb <i>Detail Attached</i>		<b>X 4%</b>		=	\$ 0.00
Remitted by Homeaway Family <i>Detail Attached</i>		<b>X 4%</b>		=	\$ 0.00
TOTAL NUMBER OF PEOPLE					
<b>WO Recreation Equip - River</b>	#	<b>X</b>	1.00 per person	=	\$
<b>Shuttle Services w/o Rentals</b>	#	<b>X</b>	1.00 per person	=	\$
<b>River Ingress &amp; Egress w/o Rentals</b>	#	<b>X</b>	1.00 per person	=	\$

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 AUTHORIZED AGENT**

\_\_\_\_\_

(Signature)

\_\_\_\_\_

(Type or Print Name)

\_\_\_\_\_

(Date)

- Make checks payable to: **WORD of Comal County**
- Mailing Address:  
P.O. Box 2789  
Canyon Lake, TX 78133
- (830) 907-2300 or email us at [info@wordcc.com](mailto:info@wordcc.com)
- Pay online at [www.wordcc.com](http://www.wordcc.com)

<b>TOTAL TAX DUE</b>	
<b>Late Penalty</b> – 5% if received or postmarked after the 20th	
Late filing fee of \$25 for all returns after the 20th	
\$250 Reinstatement Fee (if applicable)	
Less Prior Overpayment	
<b>TOTAL PAYMENT DUE</b>	

Postmarked or Received Date	
Late	
Amount Paid	
Check Number/Cash	
<b>QB</b>	<b>ONLINE SYSTEM</b>

## 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. Lodging businesses using a third party to collect/remit tax must also file a 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.

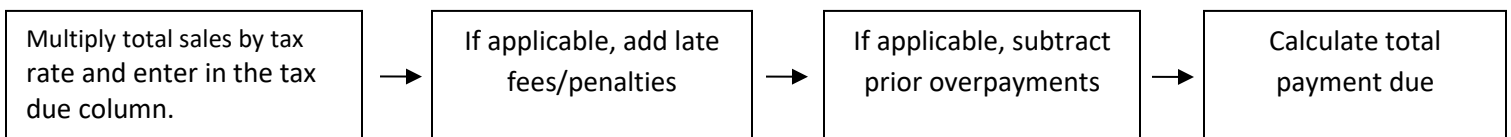
### **Due Date**

Returns and payments must be received or postmarked on or before the 20<sup>th</sup> 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
<b>First Quarter:</b> January 1 – March 31	April 20	<ul style="list-style-type: none"> <li>• Flat late filing fee of \$25 assessed for ALL tax returns received or postmarked after the due date.</li> <li>• 5% applies after the 20<sup>th</sup> day of the month following the tax reporting period.</li> <li>• 10% after the 20<sup>th</sup> of the following month and permit is revoked.</li> <li>• Once permit is revoked, a \$250 reinstatement fee plus penalties and interest are due.</li> </ul>
<b>Second Quarter:</b> April 1 – June 30	July 20	
<b>Third Quarter:</b> July 1 – September 30	October 20	
<b>Fourth Quarter:</b> 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.



**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.