

2023 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 | 3% (.03) | = | \$ _____ |
| | \$ _____ | | | | |
| Campgrounds | \$ _____ | X | 3% (.03) | = | \$ _____ |
| | \$ _____ | | | | |
| Dry Boat Storage | \$ _____ | X | 3% (.03) | = | \$ _____ |
| | \$ _____ | | | | |
| Guide – Fishing | \$ _____ | X | 3% (.03) | = | \$ _____ |
| Guide – Fishing through Third Party Company | \$ _____ | | | | \$ 0.00 |
| Guide – Whitewater | \$ _____ | X | 3% (.03) | = | \$ _____ |
| | \$ _____ | | | | |
| WO Recreation Equip - Lake | \$ _____ | X | 3% (.03) | = | \$ _____ |
| | \$ _____ | | | | |
| LODGING | TOTAL SALES | TOTAL LODGING TAX | | = | TAXES DUE |
| Collected by Permit Holder | | X 3% | | = | |
| Collected by Airbnb <i>Detail Attached</i> | | X 3% | | = | \$ 0.00 |
| Collected by Homeaway Family <i>Detail Attached</i> | | X 3% | | = | \$ 0.00 |
| TOTAL NUMBER 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 | = | \$ _____ |

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
- Pay online at www.wordcc.com

| | |
|---|--|
| TOTAL TAX DUE | |
| Late Penalty – 5% if received or postmarked after the 20 th – 10% after that date | |
| Late filing fee of \$25 for all returns after the 20 th | |
| Reinstatement Fee (if applicable) | |
| Less Prior Overpayment | |
| TOTAL PAYMENT DUE | |

| | |
|-----------------------------|----------------------|
| Postmarked or Received Date | |
| Late | |
| Amount Paid | |
| Check Number/Cash | |
| QB | ONLINE SYSTEM |

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.

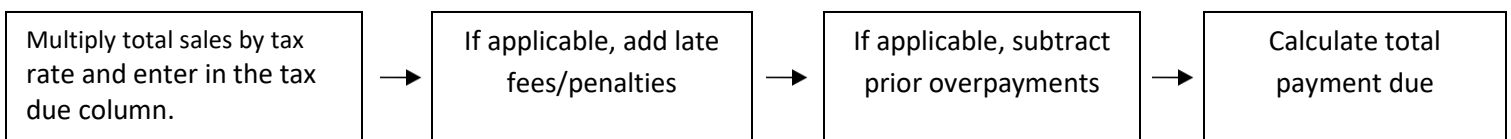
Due Date

Returns and payments must be received or postmarked on or before the 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 | <ul style="list-style-type: none"> • 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, reinstatement fees 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.



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.