

*Business
Resource
Guide*



City of Wheat Ridge

Business Resource Guide

This Business Resource Guide has been designed as a reference for the individual who is starting a business or has an existing business in the City of Wheat Ridge. The guide includes information on licenses, permits, applications and other details necessary to begin and support a business. Keep in mind that the booklet serves as a guide and is not written to offer advice. Included in this guide is an “Entrepreneur To Do List” to help you start a new business.

The City of Wheat Ridge would like to thank the many city, county, state and federal agencies for their help in making this publication possible. Every effort has been made to assure that this publication is as accurate and up-to-date as possible. Information contained is subject to change. If you have questions or suggestions for additional topics, please write and let us know.

The City of Wheat Ridge
Economic Development
7500 W. 29th Avenue
Wheat Ridge, CO 80033
303-235-2806
sart@ci.wheatridge.co.us

Updated 7/2013



Foreward

Welcome to the City of Wheat Ridge!

We're 'Open for Business' and the welcome mat is always out in Wheat Ridge, where you will meet an accommodating staff to assist in opening or expanding your business. The City of Wheat Ridge Economic Development Division invites you to discover the opportunities and resources that our unique community has to offer.

Wheat Ridge Economic Development actively supports its many dynamic business owners, corporate executives and entrepreneurs.

Working with our area partners such as Wheat Ridge 2020, Wheat Ridge Business Association, Wheat Ridge Business District, the Jefferson County Business Resource Center, Jefferson County, the State and our Federal resources, Wheat Ridge is here to serve the needs of our active business community; new or existing.

The many financing programs available: Enhanced Sales Tax Incentive Program (ESTIP), Business Development Zone (BDZ) Program, Enterprise Zones (EZ), Business Improvement Districts (BID's), Personal Property Tax Rebates, Small Business Administration Funding Sources, and other financial incentives are ready and accessible by calling our Economic Development division or visiting the City's website.

These are only a few of the ways that the City of Wheat Ridge Economic Development Division is working to help your business. Contact us to find out how we can help your business be a success!

Sincerely,

Patrick Goff
City Manager

Steve Art
Economic Development Manager



TABLE OF CONTENTS



Wheat Ridge at a Glance	1
Are You Starting a New Business?.....	2
Important Telephone Numbers	5
Wheat Ridge Departments & Services	7
Business Resources.....	11
Small Business Technical Assistance	11
Jefferson County Business Resource Center	11
Small Business Development Center	11
Wheat Ridge 2020.....	12
Wheat Ridge Business District.....	12
JeffCo EDC	12
Jefferson County Workforce Center.....	13
Metro Denver EDC	13
Colorado Housing and Finance Authority.....	13
Colorado Office of Economic Development & International Trade.....	13
US Small Business Administration.....	14
Small Business Resource Libraries	15
Fitness Resources.....	16
Meeting and Planning Resources	16
Business Incentives.....	17
State Level	17
County Level	19
City & Wheat Ridge 2020 Level.....	20
Urban Renewal.....	21
Business Guidelines.....	23
Additional City Licensing	29
Registering Your Business Name.....	40
Federal, State, & Local Taxes.....	42
City Sales/Use Tax Licenses.....	42
State Withholding.....	44
Employer Regulations.....	45
Business Associations	48



Wheat Ridge at a Glance

The most recent population count for the City of Wheat Ridge taken in 2010 is 30,290.

The median age is forty four (44) years old.

The median household income in 2010 was \$48,159.

For a much more complete listing of the available information visit the Economic Development section of the City's web site. www.ci.wheatridge.co.us.



Are You Starting a New Business?

What every entrepreneur needs to know before they start a business in Wheat Ridge.

Entrepreneur To Do List:

(The 11 Steps needed to get your business off on the right foot)

Write a description of the products and services that you will be providing or producing.

If you need help with this step register and review the free information at www.jcbrc.org. If additional information is required, contact the Jeffco Business Resource Center at 303-996-8976, or the Small Business Development Center at 720-256-2640.

Define your market. This includes both the area you want to sell in and the clients to whom you want to sell.

If you need help with this step you can contact the Jefferson County Business Resource Center at 303-996-8976, or the Small Business Development Center at 720-256-2640.

Write a long term (2 to 5+ years) and a short term (present to two years) business plan defining your goals and objectives.

If you need help with this step you can contact the Jefferson County Business Resource Center at 303-996-8976, or the Small Business Development Center at 720-256-2640. Or contact the Wheat Ridge Economic Development office at 303-235-2806.

Write a two year financial plan.

Do this for three cases: expected, best, and worst.

If you need help with this step you can contact the Jefferson County Business Resource Center at 303-996-8976, or the Small Business Development Center at 720-256-2640.

Outline the money requirements for your start-up, taking into account all three scenarios: expected, best, and worst.

If you need help with this step the best person to contact is your personal business banker. If you do not have a personal business banker you can contact the Jefferson County Business Resource Center at 303-996-8976. They can help your business find a qualified financial institution.



Decide what business form you will operate: sole proprietorship, partnership, LLC, or a corporation.

If you need help with this step you can contact the Jefferson County Business Resource Center at 303-996-8976, or the Small Business Development Center at 720-256-2640.

Seek the advice of an attorney, an accountant, a banker, and an insurance agent.

If you need help with this step you can contact the Jefferson County Business Resource Center at 303-996-8976, or the Small Business Development Center at 720-256-2640.

Secure ALL of your licensing requirements.

All businesses in the City of Wheat Ridge need a City business license and a State business license. Different types of businesses may have different licensing requirements in addition to their General City and State Business Licenses. Be sure to review the FAQ – Starting a Small Business in Wheat Ridge guide available online or at our offices.

City General Business Licenses

Every individual or organization doing business of any kind in Wheat Ridge must have a City sales and use tax license, even if “they don’t sell anything”. In order to obtain a City of Wheat Ridge general business license visit the City’s sale tax office located at 7500 West 29th Avenue, Wheat Ridge, CO 80033, call (303) 235-2820 and the City can mail or fax an application form to you, or print them at www.ci.wheatridge.co.us and click ‘Services/Licenses and select Business.

You may also need additional City licenses for different types of businesses in Wheat Ridge. If you are operating any of the following types of business listed below go to the Government Licensing (page 28) section of this booklet to read about how to obtain the addition licenses needed.

- Contractors
- Restaurants, Bars, and Caterers
- Retailers and Services
- Amusements
- Pawnbrokers
- Wholesalers
- Peddlers, Solicitors, and Nonresident Vendors
- Exempt Organizations
- Admissions Events
- Short term rentals
- Apartment and Commercial Buildings



- Medical and Dental offices
- Massage Therapist
- Massage Therapy Center

State General Business Licenses

To obtain a sales tax, wage withholding tax or other business tax account number, visit the Denver Service Center at 1375 Sherman St., Denver, or any Taxpayer Service Center in Colorado. You may also get the "Colorado Business Registration" Form (CR 0100) through the Website at www.taxcolorado.com or call the Department's Forms Hotline at (303) 238-FAST (3278).

Before you buy or lease any property call the City zoning office to make sure the property is properly zoned for your business intended use.

This also applies if you intend to work out of your house. You may call zoning at 303-235-2846.

Zoning and home occupation check-up

- Call Zoning before signing any lease or rental agreements at 303-235-2846.
This is a safeguard to help you determine where you can legally locate your business.
- AND-
- Read the home occupation rules (Wheat Ridge Code Sec. 26-613). There are limits and special rules for working out of your home.

Study your market.

Do you know how you are going to attract customers to your business?

If you need help with this step you can contact the Jefferson County Business Resource Center at 303-996-8976, or the Small Business Development Center at 720-256-2640.

Develop an advertising plan and budget.

Developing this plan before you open your doors for business can save a lot of time and money by allowing you to target your market more directly.

If you need help with this step you can contact the Jefferson County Business Resource Center at 303-996-8976, or the Small Business Development Center at 720-256-2640.

If you have ANY question about this "To Do" list please contact Steve Art, City of Wheat Ridge Economic Development Manager at 303-235-2806 or sart@ci.wheatridge.co.us.



Important Telephone Numbers

EMERGENCY

Ambulance, Fire and Police	9-1-1
Non-Emergency Police Calls	303-237-2220

WHEAT RIDGE FACILITIES

City Hall..... 303-234-5900
7500 W. 29th Avenue
Wheat Ridge, CO 80033

Recreation Center..... 303-231-1300
4005 Kipling Street
Wheat Ridge, CO 80033

Active Adult Center 303-205-7500
6363 W. 35th Avenue
Wheat Ridge, CO 80033

Anderson Building..... 303-205-7590
4355 Field Street
Wheat Ridge, CO 80033

Parks, Forestry & Open Space Shops..... 303-205-7555
4350 Garrison Street



Wheat Ridge, CO 80033
Parks, Forestry & Open Space Administration 303-205-7552
9110 W. 44th Avenue
Wheat Ridge, CO 80033

Public Works Operations 303-205-7600
11220 W. 45th Avenue
Wheat Ridge, CO 80033

Sod House Museum 303-421-9111
4610 Robb Street
Wheat Ridge, CO 80033

CABLE TELEVISION

Comcast 303-930-2000

CHAMBER OF COMMERCE/BUSINESS ASSOCIATIONS

West Chamber Serving Jefferson County 303-233-5555
Wheat Ridge Business Association 303-594-1520
Applewood Business Association 303-233-4764

ELECTRIC & GAS

Xcel Energy (Electric) 800-895-1999
Xcel (Gas) 800-895-2999

FIRE DISTRICTS

Arvada Fire Protection District 303-424-3012
Fairmont Fire Protection District 303-279-2928
Wheat Ridge Fire Protection District 303-403-5900
West Metro Fire Protection District 303-989-4307

JEFFERSON COUNTY

Mosquito Control 303-271-5718
Jefferson County Housing Authority (Section 8) 303-422-8600
Assessor (Property Taxes) 303-271-8600
Motor Vehicle (License Plates) 303-271-8100
100 Jefferson County Pkwy, #2540 (Golden)
6510 Wadsworth Blvd, #320 (Arvada)
2099 Wadsworth Blvd, #K (Lakewood)
Marriage License 303-271-8121



LIBRARIES

*All offices are serviced by this switchboard	303-235-5275
*Jefferson County Public Library	
*Wheat Ridge (32nd & Chase)	

SANITATION DISTRICTS

Applewood	303-232-6883
Clear Creek Valley.....	303-424-4194
Fruitdale	303-424-5476
Northwest Lakewood.....	303-987-0835
Westridge.....	303-424-9467
Wheat Ridge.....	303-424-7252
North Table Mountain.....	303-279-2854

SCHOOL DISTRICT

Jefferson County Public Schools	303-982-6500
---------------------------------------	--------------

TELEPHONE

Residential.....	800-244-1111
Business	800-603-6000

WATER DISTRICTS

Consolidated Mutual	303-238-0451
Denver Water	303-628-6000
Edgewater	303-238-7803
North Table Mountain Water	303-279-2854
Valley.....	303-424-9661
Wheat Ridge.....	303-424-2844

Wheat Ridge Departments & Services

MAYOR AND CITY COUNCIL

MAYOR AND CITY COUNCIL.....	303-235-2815
-----------------------------	--------------

CITY CLERK'S OFFICE

Boards & Commissions.....	303-235-2815
City Clerk	303-235-2823
City Council Meeting	303-235-2815
Liquor Licenses.....	303-235-2816
Passports.....	303-235-2815
Voter Registration	303-235-2815



CITY MANAGER'S OFFICE

City Manager	303-235-2819
Public Information Officer	303-235-2826
Channel 8	303-235-2826



ECONOMIC DEVELOPMENT

City of Wheat Ridge/Urban Renewal.....	303-235-2806
Wheat Ridge 2020.....	720-259-1030

ADMINISTRATIVE SERVICES

Accounts Payable	303-235-2821
Auditor	303-235-2825
Budget Information	303-235-2819
Business License.....	303-235-2820
Human Resources	303-235-2814
Job Information Line	303-234-5927
Purchasing	303-235-2811
Risk Management	303-235-2819
Sales Tax Information.....	303-235-2820

COMMUNITY DEVELOPMENT

Administration	303-235-2846
Building Permits.....	303-235-2855
Building Inspection Request Line	303-234-5933
Contractor Licenses	303-235-2855
Wheat Ridge Housing Authority.....	303-235-2846
Wheat Ridge Urban Renewal Authority	303-235-2846
Zoning Enforcement.....	303-235-2847
Zoning Information Request Line	303-234-5931

MUNICIPAL COURT.....

Probation	303-235-2835
-----------------	--------------

Probation	303-235-2830
-----------------	--------------

PARKS & RECREATION

Administration	303-231-1307
Wheat Ridge Recreation Center.....	303-231-1300
Athletic Leagues	303-231-1310
Field Reservations	303-231-1310
Phone-In Program Registration	303-231-1300
Picnic Shelter-Pavilion Reservations	303-231-1300
Room Rentals.....	303-231-1315



Active Adult Center	303-205-7500
Room Rental	303-205-7500
Anderson Building.....	303-205-7590
Outdoor Pool	303-205-7591
Pool Info Line	303-234-5929
Sod House Museum.....	303-421-9111
Sod House Museum Information Line.....	303-234-5930
Parks, Forestry & Open Space Administration	303-205-7552
Parks, Forestry & Open Space Shops.....	303-205-7555



POLICE DEPARTMENT

Emergencies (Police-Fire or Rescue)	9-1-1
Or WR Police Department.....	303-232-4357
All Other Police Calls	303-237-2220
Administration	303-235-2913
Animal Control	303-235-2926
Code Enforcement	303-235-2926
Complaints/Commendations	303-235-2908
Graffiti Hotline	303-235-2909
Investigations	303-235-2945
Patrol.....	303-235-2932
Police Records.....	303-235-2921



Public Information Officer.....	303-235-2930
Victim Outreach Information	303-202-2196

PUBLIC WORKS

Administration	303-235-2861
Drainage Issues.....	303-235-2861
Municipal Contractor Licensing	303-235-2861
Stormwater Hot Line	303-235-2897
Potholes	303-205-7600
Snow Plowing	303-205-7600
Street Cut Permits	303-235-2861
Street Sweeping.....	303-205-7600
Xcel	303-556-0842
Public Works Operations	303-205-7600
Traffic Signals.....	303-205-7600



Business Resources

Small Business Technical Assistance

Jefferson County Business Resource Center (JCBRC)

The JCBRC provides access to resources and comprehensive services at no cost or low cost for start-up and established businesses in the county. The JCBRC's approach is that of "Economic Gardening" where entrepreneurial activity is fostered by providing the essential information, infrastructure, and connections needed for business development and growth.

Contact:

Jefferson County Business Resource Center
1667 Cole Blvd., Bldg 19, Suite 400
Lakewood, CO 80401
303-996-8976
www.jeffcobrc.org

Small Business Development Center (SBDC)

The SBDC is the first places to contact for help starting a new business. The organization offers free one-on-one counseling services in the areas of business financing information, research and marketing, business plan preparation, and other small business subjects. SBDC's are a cooperative venture of the U.S. Small Business Administration, the state of Colorado, and other organizations.

Contact:

Small Business Development Center
1667 Cole Blvd., Bldg. 19, Suite 400
Golden, CO 80401-3313
720-256-2640.
www.denversbdc.org



Wheat Ridge 2020 (WR2020)

Wheat Ridge 2020 is a non-profit partner in advancing Wheat Ridge as a vibrant and sustainable community.

Contact:
Wheat Ridge 2020
7391 W. 38th Avenue, Suite 130
Wheat Ridge, CO 80033
720-259-1030
www.wheatridge2020.org

Wheat Ridge Business District (WRBD)

WRBD offers a matching fund program to commercial businesses in the Wheat Ridge Business District's program area in order to improve the appearance of individual buildings, as well as the overall look of the city.

For more information regarding the Wheat Ridge Business District Grant program:

Wheat Ridge 2020
7391 W. 38th Avenue, Suite 130
Wheat Ridge, CO 80033
720-259-1030
www.wheatridge2020.org

Jefferson Economic Development Corporation (Jeffco EDC)

Jeffco EDC is the source for customized business, demographic, and economic data needed by businesses for market analysis and site selection. In addition to the business information found on their website, Jeffco EDC's experienced staff can prepare research reports tailored to the specific needs of your business.

Contact:
Jefferson Economic Development Corporation
1667 Cole Blvd., Bldg. 19, Suite 400
Golden, CO 80401
303-202-2965
www.jeffco.org



Jefferson County Workforce Center

As a one-stop job shop, we can offer: pre-screened candidates qualified for your industry, hiring events, extensive training for your current staff, retention tools, and aid for displaced workers. There are no fees for standard services, or for posting your openings on our highly-visible, controlled-access job boards.

Contact:

Laramie Building
3500 Illinois Street
Golden, CO 80401
303-271-4800

www.jeffcoworkforce.org

Metro Denver Economic Development Corporation (MDED)C

The MDED is the region's leading economic development organization representing the area's economic development organizations. They have guided the Denver metro area to greater regional, national and international prominence and is now spear-heading a five-year \$12.5 million program to fund major initiatives in six areas: national marketing, existing business, mobility, DIA/international flights, tax reform, and special opportunities.

www.metrodenver.org



Contact:

1445 Market Street
Denver, CO 80202
303-620-8092

www.metrodenver.org

The Colorado Housing and Finance Authority (CHFA)

The CHFA is a public enterprise working to finance affordable housing, business and economic growth opportunities for Colorado . CHFA offers financing in three main areas: 1) home finance; 2) rental finance; and 3) business finance.

Contact:

1-800-877-2432
www.colohfa.org



Colorado Office of Economic Development and International Trade

The Office of Economic Development & International Trade (OED&IT) works with companies starting, expanding or relocating in Colorado. OED&IT offers a wide range of services to assist new and existing businesses of every size. The services focus on making Colorado the prime business climate for:

- Quality jobs
- Excellent Infrastructure
- Exceptional Environment
- Superior Educational System and Workforce Training
- Reasonable Taxes and Regulatory Climate
- Quality Communities
- Entrepreneurial Opportunity & Success

Contact:

Colorado Office of Economic Development and International Trade
1625 Broadway, Suite 2700
Denver, CO 80202
303-892-3840
www.advancecolorado.com

US Small Business Administration (SBA)

The SBA, officially established in 1953, provides an array of programs tailored to encourage small enterprises in all areas including financial and federal contract procurement assistance, management assistance, and specialized outreach to women, minorities and armed forces veterans. SBA's current business loan portfolio of roughly 219,000 loans worth more than \$45 billion makes it the largest single financial backer of small businesses. Last year alone, the SBA backed more than \$12.3 billion in loans to small businesses. More than \$1 billion was made available for disaster loans and more than \$40 billion in federal contracts were secured by small businesses with SBA's help.

Loans - Where financing is not otherwise available, the SBA may guarantee up to 80% on loans, depending on the size of the loan eligible small businesses. If you have applied at two banks and have been turned down in writing, the SBA may be able to consider a direct loan to Vietnam Veterans and the physically disabled.

Contact:

www.sba.gov



SCORE - Service Corporation of Retired Executives offers free counseling to any small business or person planning a small business. Long-term assistance with marketing, bookkeeping and business planning is available. Call the Wheat Ridge Economic Development Division for the address and phone number of the SCORE office located nearest to you.

SBIR - Small Business Innovation Research Program - The Small Business Administration coordinates the activities of several governmental agencies that have grants available for research on selected projects. For a list of projects call 303-844-3984.

Small Business Resource Libraries

These libraries provide hundreds of resources for starting up a business or assisting existing businesses - everything from industry trends to specifics on marketing, accounting, etc.

*All Jefferson County Libraries are serviced by this switchboard.

Jefferson County Public Library
10200 West 20th Avenue
Lakewood, CO 80215
303-235-5275
www.jefferson.lib.co.us

Belmar Library
555 South Allison Parkway
Lakewood, CO 80226
303-235-5275
www.jefferson.lib.co.us

Denver Public Library
10 West Fourteenth Avenue Parkway
Denver, CO 80204
303-235-5275
www.denverlibrary.org

Wheat Ridge Public Library
5475 West 32nd Ave.
Wheat Ridge, CO 80214
303-235-5275
www.jefferson.lib.co.us



Small Business Resource Guide

The City of Wheat Ridge has designed a guide specific to Starting a Small Business in Wheat Ridge. The guide is available at City Hall or at www.ci.wheatridge.co.us and clicking on the Business tab and scrolling to the Starting a Small Business tab.

Business/Employee Fitness Resources

With health insurance costs on the rise, it is not uncommon that businesses are not able to offer health insurance to their employees. The City of Wheat Ridge offers an excellent opportunity for you to offer your employee's affordable fitness and wellness programs.

The Wheat Ridge Recreation Center is located at 4005 Kipling Street. Available at the Recreation Center is both lap and leisure swimming pools, a gymnasium, climbing wall, racquet ball courts, and a fitness floor that includes a walking/running track, weight room and state of the art fitness and resistance equipment.

Businesses in the area are invited to take advantage of a program designed to benefit local business owners and employees who do not live in Wheat Ridge by offering discounted rates.

Meeting and Planning Resources

Wheat Ridge Recreation Center
4005 Kipling Street
Wheat Ridge, CO 80033
303-231-1300

The City of Wheat Ridge offers a variety of meeting rooms to fit an array of business needs. There are amenities available at the Wheat Ridge Recreation Center that serves groups from 30-300. Corporate fitness packages are available.

Active Adult Center
6363 West 35th Avenue
Wheat Ridge, CO 80033
303-205-7500



The Wheat Ridge Active Adult Center located at 6363 West 35th Avenue has rental facilities available for business groups to rent for meetings and other various gatherings.

Richards-Hart Estate
West 28th Avenue & Benton
Street
Wheat Ridge, CO
303-231-1315

The beautifully restored Victorian Mansion is ideal for both meetings and/or company parties. Located at 28th Avenue & Benton Street, the mansion sits on three acres of landscaped gardens.



Business Incentives

State Level

Colorado Enterprise Zone Program

This program is intended to assist with revitalization efforts in blighted areas throughout the state. Companies located within an established state Enterprise Zone are eligible for various state income tax credits.

- 3% investment tax credit for capital expenditures.
- Statewide exemption from state sales and use tax for purchases of manufacturing equipment, tool, and materials used in construction.
- \$500 per new employee tax credit for increasing total employment.
- \$200 per new employee credit for offering an employee health insurance plan.
- 25% tax credit for establishing temporary, emergency or transitional housing for the homeless including childcare and job placement services.
- 25% tax credit for establishing childcare facilities or programs for employees or residents of enterprise zones.
- 10% credit for qualified employer job training and school-to-work costs.
- 3% credit for increases in qualified expenditures for research and development.
- 25% Renovating Old and Vacant Real Estate.
- 25% tax credit for private contributions to the enterprise zone marketing and/or economic development activities.



- Insurance companies, which pay premium tax rather than income tax, may also claim enterprise zone tax credits to the same extent as other corporations.

Jefferson County has one of the sixteen state-designated Enterprise Zones. JEC staff administers the program for Jefferson County.

For more information regarding Colorado's Enterprise Zone Program please call JeffCo EDC at 303-202-2965.

Job Creation Performance Incentive Fund

The Job Creation Performance Incentive Fund (PIF) provides a performance-based incentive payment to qualifying companies that have created net new jobs paying above average wages. The program is designed to support and encourage new business development, business expansions and relocations that have generated new jobs throughout the State.

After maintaining new jobs for one year, an employer has 90 days from the last day of the month in which the jobs were filled to submit an incentive application. The first month in which an application may be submitted is January 2007 (for jobs created in January 2006). Incentives will be awarded to applicants in the order in which the Colorado Economic Development Commission (EDC) receives complete, accurate and eligible applications (first come, first serve) until the program funds have been expended. Any eligible applications that are received after the funds have been expended will be placed first in line until new funding is available.

For more information regarding the Job Creation Performance Incentive Fund go to www.advancecolorado.com or contact with the Colorado Office of Economic Development and International Trade 303-892-3840.



Enhanced Incentive Program

The Enhanced Incentive Program (EIP) provides an additional performance-based incentive payment to companies that have qualified under the State's Job Creation Performance Incentive Fund (PIF) and have created new jobs paying at higher than average wages. The program is designed to support highly desirable and high-impact job creation opportunities.

For more information regarding the Enhanced Incentive Program go to www.advancecolorado.com or contact Colorado Office of Economic Development and International Trade 303-892-3840.



Sales/Use Tax Exemption for Manufacturing Equipment

Machinery or machine tools (Section 38 Property as defined by the Internal Revenue Service) over \$500 are exempt from state sales and use tax (currently three percent) when the equipment will be used in a manufacturing process. Component parts, fuels and electricity, ink and newsprint, and packaging materials are also exempt for the state sales and use tax. All other local sales and use tax still applies to equipment purchases unless negotiated otherwise. For businesses located outside a state enterprise zone, the purchase must be capitalized.

Cities may offer sales and use tax exemption depending on the project. The sales and use tax rates for cities in Jefferson County range from 2 to 3.75 percent.

For additional information, call JeffCo EDC at 303-202-2965.



County Level

Corporate Personal Property Tax Rebate

This program allows local counties, municipalities, and school districts to negotiate with new and expanding Colorado companies for corporate personal property tax rebates of up to 50 percent for up to four years. Jefferson Economic Council facilitates requests for program applicants in Jefferson County on behalf of the county and school district.

To qualify for a rebate, the project must fall in to one of the following categories:

- New Business Facility—a newly acquired, constructed, or leased facility used to operate a revenue-producing enterprise.
- Qualified Replacement Facility—a facility in which a business has invested at least \$3 million or 300 percent of the investment in the old facility.
- Qualified Expansion Facility—expansion qualifies under ‘new business facility,’ and the facility isn’t a ‘replacement facility’.

In addition, a company requesting a rebate must be a “primary employer,” a company that sells a product or service outside the County (bringing new dollars into the County) and pay average salaries of over \$33,394 (excluding top management). JEC will also perform an economic impact analysis to show if the project will bring a positive revenue return to Jefferson County.

Calculating Rebate Amount.

Industrial and commercial property is assessed for property tax purposes at 29% of market value. Jefferson County’s mill levy is 25.978 mills. Because of the various special and school districts and



incorporated cities and towns, total mill levies can vary. The average total mill levy in Jefferson County is about 98-100 mills. However, the rebate only applies to the mill levy portion collected by the negotiating entity, ie. county, municipality or school district.

Sample Calculation

The following is a sample formula for calculating the personal property tax rebate for the county's portion of the mill levy:

29% x market value of personal property x county's mill levy x 50% =

Yearly rebate for up to 4 years.

29% x \$10 million in personal property x 25.978 mills or (.025978) x 50% =

\$37,668 over 4 years = \$150,672 (less depreciation)

For more information regarding Corporate Personal Property Tax Rebate please call the Jefferson Economic Council at 303-202-2965

City Level

Enhanced Sales Tax Incentive Program (ESTIP)

The Enhanced Sales Tax Incentive Program was created by the Wheat Ridge City Council to stimulate the overall economic viability of the City of Wheat Ridge. The ESTIP provides for a share-back of retail sales tax generated, to local retailers or developers, as reimbursement for capital projects that meet the criteria established as "public or public related improvements."



The program is designed to encourage the establishment and/or expansion of retail sales tax generating businesses within the City thereby, generating employment opportunities, expanding goods available and increasing the consumption of goods, while at the same time, providing public or public related improvements to the City at virtually no cost, or at a deferred cost to the City, its taxpayers and residents.

- In most instances, up to 50% of newly generated sales tax can be "shared-back" to offset the cost of public improvements

For more information regarding Enhanced Sales Tax Incentive Program please call the Wheat Ridge Economic Development Division at 303-235-2806.



Business Development Zone (BDZ) Program

The BDZ Program was created by the Wheat Ridge City Council as a tool to stimulate the overall economic viability of the City of Wheat Ridge. The BDZ provides for a share-back of Use-Tax generated by development that meet the criteria established as “public or public related improvements.”

The program is designed to encourage the establishment and/or expansion of retail sales tax generating businesses within the City thereby, generating employment opportunities, expanding goods available and increasing the consumption of goods, while at the same time, providing public or public related improvements to the City at virtually no cost, or at a deferred cost to the City, its taxpayers and residents.

- Up to 100% of Use-Tax can be “shared-back” to offset the cost of improvements.

For more information regarding BDZ Program please contact the Wheat Ridge Economic Development Division at 303-235-2806.

Tax Increment Financing (TIF)

Tax Increment Financing (TIF) is available in any of the City’s four Urban Renewal Plan areas. The program is administered by Renewal Wheat Ridge, the City’s Urban Renewal Authority.

TIF utilizes ‘enhanced’ property tax rebates as an incentive for those projects that could not otherwise be built without this type of public assistance.

For more information on the program, contact Steve Art the City’s Economic Development and Urban Renewal Manager at 303-235-2806 or email at sart@ci.wheatridge.co.us.

Wheat Ridge 2020 Programs

Wheat Ridge 2020 provides strategic incentives, residential and commercial development and low-interest lending for commercial and residential improvements.

Building Up Business Loan (BUBL)

The Building Up Business Loan (BUBL) program is administered by Wheat Ridge 2020, Inc. with the goal of improving the economic vitality and appearance of businesses throughout Wheat Ridge. The purpose of the program is to encourage existing and new business development by providing financing for facade improvements, interior renovations, and small business equipment purchases.



BUBL Loan Information:

- Up to \$50,000 and up to 80% of project costs
- 0% interest year 1 and 4% interest years 2-5
- Five-year note with 20-year amortization
- Additional 5-year note with variable rate for specific cases
- Eligible only to businesses located on 38th Avenue from Wadsworth to Sheridan

Wheat Ridge Business District Programs

Revitalization Incentive Program

This program offers matching grant funds for facade, sign, and accessibility improvements to commercial businesses in the City of Wheat Ridge in order to improve the appearance of individual buildings, as well as the overall look of the city. Facade improvements must be to an area visible from the public right of way. The goal of the program is to leverage private improvements while making revitalization efforts affordable, creative, and community-based.

Any building owner or store proprietor/tenant with lease authority or authorization from the building owner can apply for funding. The project site must be located within Wheat Ridge. Tenants must have a minimum of two years remaining on their lease or an option to renew.

The types of improvement that will qualify for funding are:

- Façade
- Signs (new, repairs, replacements, removal)
- Architectural/Design Assistance for facade improvements
- Accessibility

For more information regarding the Wheat Ridge Business District Revitalization Incentive Program call 720-259-1030.

'Soft' Incentives

Live Local - Hosted by Wheat Ridge 2020, Live Local Wheat Ridge is a series of social events at Wheat Ridge businesses to help residents live locally and support local restaurants and businesses. Live Local Dines is scheduled for second Thursdays of the month. In addition Live Local Active includes a weekly running club as well as yoga, pilates and bicycle cruiser crawls. Live Local Harvest gathers those with a passion for locally produced food.

Events on The Ridge at 38 - In 2013 join us for Wheat Fest on July 20, Criterium on October 13, Trunk or Treat on October 27, and a Holiday Celebration with tree lighting on December 8.

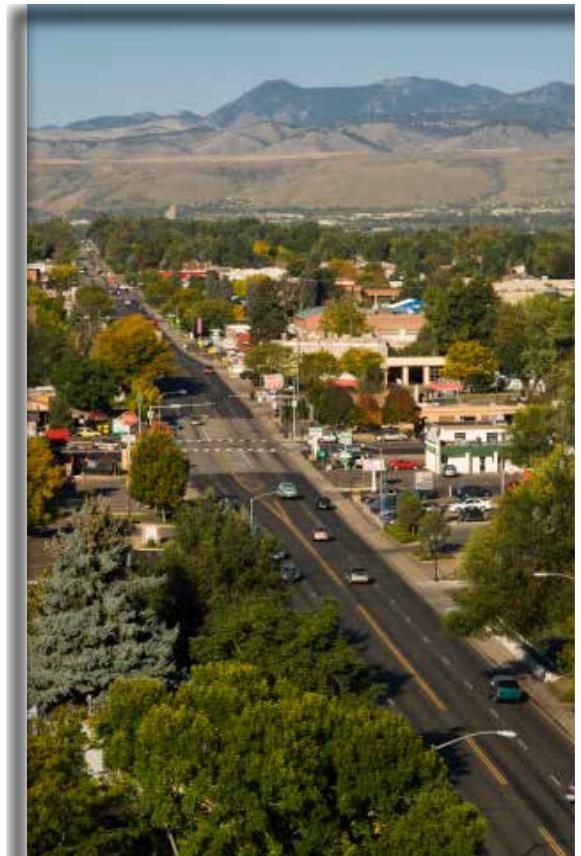


Free on-site business inspections - Staff from various departments and area agencies will meet with any new business and perform a site walk-through to determine the needs, requirements and specificaions that may be required for business development.

Local Associations and Chambers - Wheat Ridge Business Association, West Chamber, and the Applewood Business Association.

Business Guidelines

Wheat Ridge Zoning and Land Use Regulations



City of Wheat Ridge, Community Development Department
7500 West 29th Avenue
Wheat Ridge, CO 80033
303-235-2846
www.ci.wheatridge.co.us

Before you select a location for your business, you must make sure that the property has the correct zoning. The Community Development Department will be able to help inform you what the zoning regulations are for your particular business. They also have the zoning maps for your review.

If the location that you have selected does not have the proper zoning for your type of busi- ness, the Community Development Department will discuss with you the possibilities of obtaining a re-zoning and will assist you with process- ing the application.

If a property is zoned commercial, there may be site design requirements such as parking and landscaping, which must be met before occupying a building. In some instances, your business may require a special use permit.

Zoning information (land use regulations) can be obtained from the Wheat Ridge Community Development Department. Zoning maps and regulations are available for inspection or purchase.



You may also call the office for zoning and/or land use regulations for specific property by providing a legal description of the property.

The City has designed a guide for the Small Business owner to assist in opening your new business. The guide can be viewed and downloaded at www.ci.wheatridge.co.us then click on the Business header and then click on Starting a Small Business

Before You Lease or Purchase

Any offer to lease or purchase should be contingent on the premises meeting the Uniform Building Code, Fire Code, and any special codes which govern your particular business (i.e., health codes). Codes change and a change of occupancy or change of ownership may require that the premises be brought up to the current codes. A business may wish to work with a design professional knowledgeable about the codes to assure that the code requirements are met. Before you purchase a business with personal property (furniture, fixtures or equipment), be sure to check for unpaid personal property taxes at the County Treasurer's Office. You should also check for unpaid sales and use taxes at the City sales tax office. Finally, check utility availability to support the proposed use (utility lines, unpaid utility bills). Businesses open to the public must be consistent with ADA Requirements (Americans with Disabilities Act).



Business Insurance

For your business insurance needs, you should first check with the insurance agent who is currently handling your other insurance needs. If your agent does not handle the type of insurance to suit your business needs, they can direct you to an appropriate agent.

Trade associations and competitors are often good sources to direct one to insurance companies who underwrite specific types of business insurance. Legislation, sometimes not



only changes how insurance companies underwrite certain businesses, but also may reduce the number of insurance companies willing to underwrite specific types of business insurance.

Property insurance generally is among the easiest to obtain. Business liability insurance may require some investigating.

Commercial Signs

City of Wheat Ridge, Community Development Department
7500 West 29th Avenue
Wheat Ridge, CO 80033
303-235-2846

The Community Development Department administers sign regulations. They have copies of the regulations available that fully explain what is allowed. A sign plan must be submitted and approved for all new signs prior to being presented to the Building Division for approval of the construction via a building permit. Permits are not needed for certain signs. You may change the copy or message on a legally established sign without a sign permit, however any other modifications require a permit. Contact the Community Development Department for any questions regarding signs.

Building Changes

City of Wheat Ridge, Community Development Department/Building Division
7500 West 29th Avenue
Wheat Ridge, CO 80033
303-235-2855

The type of business you intend to conduct may require changes to the business premises. A licensed contractor must make any changes to a commercial building, including structural and non-structural alterations. This is also true for electrical, plumbing, heating, and air conditioning. While the city cannot recommend any particular contractor, the Building Division has a list of all contractors licensed by the city.

Smoke or Air Pollution

The Air Quality Control Division of the Colorado State Health Department reviews plans for land development, new construction and industrial and manufacturing activities for anything that might have the potential to emit air pollution.



Mailing Address:
Air Quality Control Division
4300 Cherry Creek Drive South
Denver, CO 80246-1530
303-692-3100

Street Address:
700 South Ash
Glendale, CO 80222
303-692-200

Other Useful Environmental Programs

Air Pollution Emission Notice (ASPEN) Forms	303-692-3100
Clean Air Small Business Assistance Program.....	303-692-3100
CDH Hazardous Waste Division.....	303-692-3300
CDH Water Quality Division	303-692-3500

Traffic Information

City of Wheat Ridge, Department of Public Works
7500 West 29th Avenue
Wheat Ridge, CO 80033
303-235-2861

The traffic count for a specific street or intersection can also be useful in making a decision. This can be found by contacting the Public Works Department for the City of Wheat Ridge.

Uses that Affect Streets and Sidewalks

City of Wheat Ridge, Street Maintenance City of Wheat Ridge, Engineering
303-425-4900 or 303-235-2861

It is the responsibility of each property owner to maintain the area between the curb and the property line, including reconstruction, snow removal and general maintenance.

Permits for private uses of public streets and ways (sidewalks) are classified as revocable permits and application is made with the Public Works Department.

Utilities

Water, wastewater, and sewage maintenance are all operated under separate Special Districts within Wheat Ridge. If you are not aware of which district your business falls under, you may call the city at 303-235-2861 or visit our website at www.ci.wheatridge.co.us. For current tap fees and availability, contract the Special Districts that provides the needed service.



WATER DISTRICTS

Wheat Ridge Water District
303-424-2844

Valley Water District
303-424-9661

Consolidated Mutual Water District
303-238-0451

Denver Water Department
303-628-6000

North Table Mountain Water District
303-279-2854

Edgewater Water District
303-238-7805 ext. 25

SANITATION DISTRICTS

Wheat Ridge Sanitation
303-424-7252

Clear Creek Valley Sanitation
303-424-4194

Northwest Lakewood
303-987-0835

Fruitdale Sanitation
303-424-5476

Westridge Sanitation
303-424-9467

Applewood Sanitation
303-232-6883

North Table Mountain
303-279-2884

Cable Service

Comcast
Customer Service: 303-930-2000

Electric/ Gas Service

Xcel Energy
1225 17th Street
Denver, CO 80202
303-571-7511

Fire Inspections

Wheat Ridge Fire Protection District (South of Clear Creek)
3880 Upham Street
Wheat Ridge, CO 80033
303-424-7323
Station 1
303-403-5902



Arvada Fire Protection District (North of Clear Creek from Youngfield to Sheridan)
7300 Kipling Street
Arvada, CO 80005
303-424-3012

West Metro Fire Protection District (West of I-70, North of 32nd Avenue)
777 South Wadsworth, Building 4, Suite 220
Lakewood, CO 80226
303-989-4307

Fairmont Fire Protection District (West of Ward Road & Youngfield, North of Clear Creek)
4755 Isabell St.
Golden, CO 80403
303-279-2928

The Fire Protection Districts inspect all commercial occupancies to assure compliance with fire codes. They also make inspections for special city licenses that require fire district approval as part of the licensing procedure. Any lease or purchase of a business should be contingent upon the building or space meeting the current fire codes. To ensure that your business is in compliance with fire codes you must contact the fire district.

Trash Collection

Trash and garbage collection is a private industry in the City of Wheat Ridge. Check the yellow pages of your telephone book under "Garbage Collection".

Smoking in Public Places

It is unlawful for any person to smoke in any common area, public place or work area, except as otherwise expressly permitted by the City of Wheat Ridge Code of Laws Section 9-25.

The Colorado Clean Indoor Air Act (HB-06-1175) took effect July 1, 2006. As stated in the law, smoking is no longer allowed in most indoor public places and workplaces, including health care facilities. In addition, smoking is not allowed within 15 feet of a establishment's front or main entryway. For more information visit: www.smokefreecolorado.org.

Business Licensing



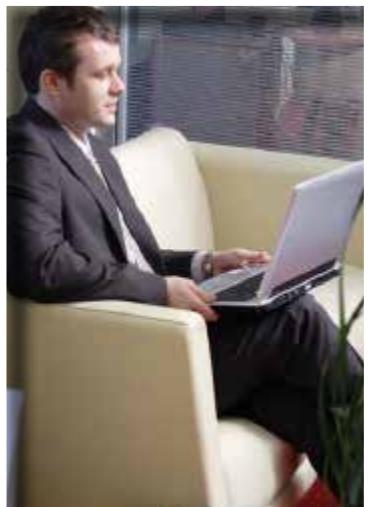
City Business License
Before opening any business or organization, contact:
City of Wheat Ridge, Sales Tax Office
7500 West 29th Avenue
Wheat Ridge, CO 80033
303-235-2820

Every business in the City of Wheat Ridge is required to have a Sales/Use Tax License. There is no registration fee and an annual \$20.00 fee for your tax and business license. All business licenses are renewed annually on January 1, no matter what month your original license was issued. Licensing generally takes 7-15 days. Licenses applied for after September are initially half price.

Retailers and Services

Every person or organization conducting business in Wheat Ridge must acquire a Business/Sales and Use Tax License. Other licenses may be applicable as from both the State and the City. Complete the Business/Sales and Use Tax License application.

Please Note: Even if you do not sell physical items, you still need to file a sales and use tax report monthly, quarterly or annually even if no tax is due.



Additional City Licenses

Depending on the nature of your business you may need to obtain additional City Licenses. To determine if your business needs any of these additional licenses please review the following list of business licenses. For more information about any of these licenses please contact the party identified within the specific categories.

Contractors

There are 14 different classes of license, with fees ranging from \$75 to \$150. Complete the Building Contractors' License Application. If locating here, complete the Business/Sales and Use Tax License Application. For contractors only, the business licensing fee is waived. You'll usually have your licenses the same day or the next! Be sure to renew each year. Most work requires a permit. Contact the Building Department at 303-235-2855.

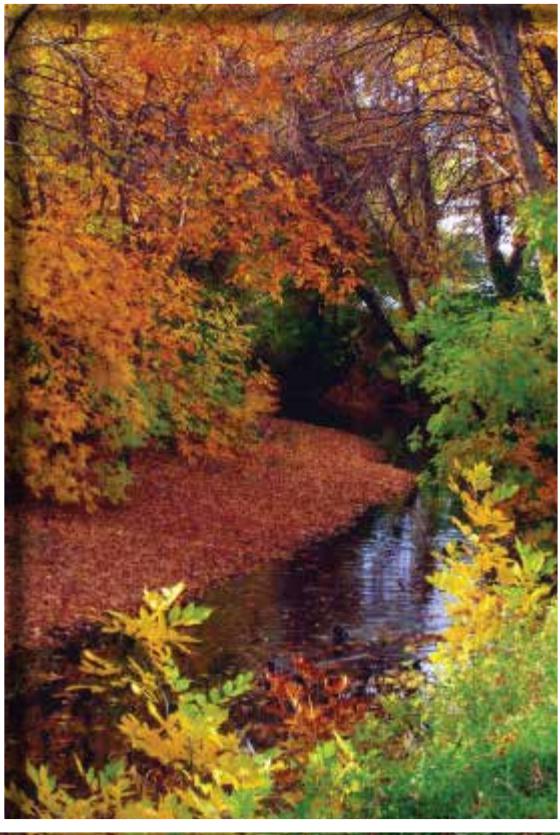


The City of Wheat Ridge wishes to ensure the maintenance of good quality of life and surroundings. To this end, various activities are monitored and regulated by means of additional licenses or permits, some of which require additional fees.

Building wrecking or demolition

Individuals or businesses who wish to work in building wrecking or demolition must be licensed as a contractor. A permit is required for each address where work is to be done. Contact the Community Development Department at 303-35-2846 to find out more information.

Signs



A permit is required for all signs and changes to them. There are a few exceptions for government, various organizations and activities. All signs are subject to specifications based on type, location, business and other factors. To find out more contact the Community Development Department at 303-235-2846.

Streets and sidewalks

Permits are required for most uses and activities in, on or around public right of ways including, streets and sidewalks. To find out more Contact Public Works at 303-235-2861.

Trees and Shrubs

Individuals for hire or businesses wishing to provide tree and shrubbery services must be licensed. Below is a list of the different licenses that may be required.

- Ornamental plant license: for plants reachable without a ladder and evergreens reachable by a ladder 12 feet or less tall
- Large tree license: for trees of any size
- Spray license: for spraying, fertilizing or otherwise treating shrubs or plants
- Stump removal license: for removing stumps



- Arboricultural license: authorizes doing all the above

To apply for these licenses contact the Parks and Forestry Division at 303-205-7552.

Restaurants, Bars, and Caterers

The City of Wheat Ridge does not require a separate health and sanitation license. The City of Wheat Ridge recognizes state and county certifications. Any businesses involving food must contact the Jefferson County Health Department (JCHD) with a set of plans and specifications regarding the type of food operation. Your business must be inspected prior to opening or with a change of ownership. When you sign a lease or if you are purchasing a business, such as a restaurant, the lease or purchase contract should be contingent upon the physical facilities and equipment meeting regional health codes.

The JCHD is responsible for the following areas:

Restaurant and food services	Insect and rodent control
Water quality	Mobile home parks
Kennel & pet shops	Hazardous substances
Schools	Environmental protection
Child care	Water pollution control
Subdivision review	Milk inspection

The JCHD must approve all plans for construction or remodel in which any of the above businesses are involved before construction may begin. To find out more contact the Jefferson County Health Department at 303-232-6301.

Remember—the presence of amusement devices may require an Amusement s License. Please read the “Amusements” section of this category to see if your Restaurant also needs an Amusement License.

As A Friendly Reminder

Guest checks, kitchen checks and cash register tapes are very important! Unless you have a good point of sale computer system which creates an audit trail, you must KEEP ALL ORIGINAL DOCUMENTS relating to sales for three years. Additionally, because guest check booklets are so important, they should be carefully monitored. Account for every check, even voids. If a booklet is lost or destroyed, write down the details and save the note with the used guest checks. Cash register totals should balance daily to dated guest and kitchen checks and be traceable to deposits and sales journals. Catering should be separately invoiced from regular restaurant sales to show where the service was provided because if you cater outside Wheat Ridge, no Wheat Ridge tax



should be collected or paid. Purchase invoices are important, too, because they support cost of goods sold and further validate sales. A simple rule about records retention is if you aren't sure about keeping a certain type of document, keep it.

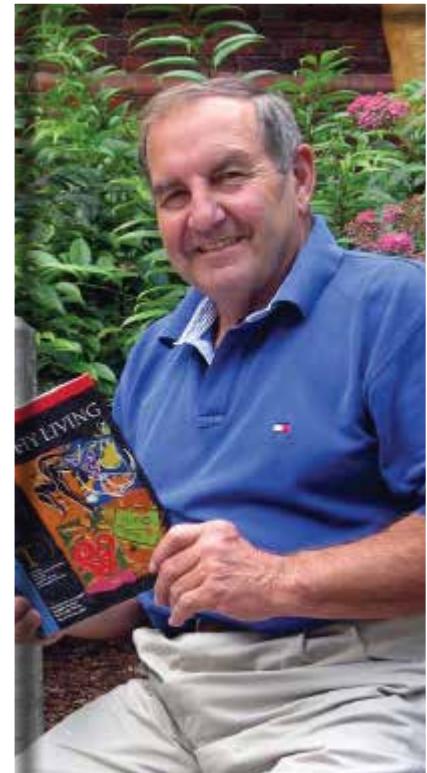
Businesses Involving Liquor

Alcoholic beverages are a strictly regulated licensing process subject to additional fees. All applications must be submitted and approved by the Wheat Ridge Liquor Licensing Authority. For more information Please contact the City Clerk's Office at 303-235-2823.

Obtaining a liquor license in Colorado can be a detailed process. There is both a State and city license required. The entire licensing process begins with the Wheat Ridge Liquor Licensing Authority.

Liquor Retailers

The sale of alcoholic beverages is strictly regulated in Wheat Ridge and is subject to additional fees. All applications must be submitted and approved by the Wheat Ridge Liquor Licensing Authority. For more information please contact the City Clerk's Office at 303-235-2823.



Obtaining a liquor license in Colorado can be a detailed process. There is both a State and City license required. The entire licensing process begins with the Wheat Ridge Liquor Licensing Authority.

Liquor Licensing Authority is administered by the City Clerk's Office 303-235-2823. There is a separate application process for the city and state licenses; however the City approves or denies all applications for liquor licensing.

There is also an Occupation Tax classified based on business type and what and how beverages are sold. This tax ranges from \$600 to \$2,200 annually, based on classification and the license is renewed yearly upon approval.

Amusements

Every amusement arcade or center operating in Wheat Ridge must be specially licensed by the



City. You can get an application form at the City Clerk's Office. This license must be renewed at the first of each year for \$60 per device. For more information please contact the City Clerk's Office at 303-235-2823.

An amusement center has 4 to 10 pay-to-play amusement devices. These devices must be more than 500 feet from the boundary of any school grounds. Further, applicants and managers must be free from felony convictions in the past 10 years.

An amusement arcade has 11 or more pay-to-play amusement devices. These devices must be more than 1000 feet from the boundary of any school grounds and more than 1000 feet from another amusement arcade. Further, applicants and managers must be free from felony convictions in the past 10 years.

Pawnbrokers

Every pawnbroker must be specially licensed by the City before conducting business. Complete the Pawnbrokers License Application, which is available from the police department.

The application requirements for each individual applicant, partner, officer, director, manager or shareholder owning more than 10% of the business include but are not limited to:

- Photographs and fingerprints
- 3 character reference letters from local or metro area
- Complete financial information for the past year

For corporations:

- Evidence of good standing under Colorado Statutes
OR evidence of authorization to do business in Colorado
- Proof of fire and property damage insurance
- Zoning permission letter – call zoning at
303-235-2846.

Pawnbrokers licenses are not transferable. They may be revoked if any applicant no longer qualifies or there are violations. Further, they must be updated for any change in ownership or management.

Wholesalers

Even if you do not sell items at retail, you must file a sales and use tax return either monthly, quarterly or annually. ALL businesses have some use tax. All exempt sales, for resale or otherwise should be supported by documentation of delivery and possession outside the City of Wheat Ridge, or a valid Wheat Ridge business/sales and use tax license number.



Burden of proof

Wheat Ridge is one of few taxing powers anywhere that places the burden of proof of exemption on the purchaser rather than the taxpayer-vendor. Since most other cities and states place this burden on the vendor-taxpayer, it's recommended that you follow the guidelines below for documenting exemptions for resale regardless of location.

Basic information for the exemption form

- Business name and address
- Principal business activity/exempt activity
- Brief description of items purchased.
- State and local business or sales tax license numbers or exemption numbers
- Date documentation was obtained.
- Signature of a person of authority in the purchasing company.

An example of a standard generally accepted format is provided on our website (www.ci.wheatridge.co.us) , but exceptions exist if you do business nationwide. Please consult the tax division at 303-235-2820 or your tax advisor.

Peddlers, Solicitors, and Nonresident Vendors

A Peddler is:

An individual who sells and delivers goods at an outdoor location on private property from a tent, table, stand, blanket or similar. Peddlers must get the property owner's written permission.

Peddlers must also get a land use permit from zoning — call zoning at 303-235-2846

Peddlers must complete the Temporary Business License/Sales and Use Tax Application. Fill in all the blanks and submit the Temporary Business/Sales and Use Tax License application to the Tax Office at 7500 W. 29th Avenue. Please include fees in cash, certified check or money order (\$225.00 total)

The cost breakdown is:

\$100.00 sales tax deposit - May be partially refundable within 10 days with filing of return
\$20.00 license fee



\$100.00 Site cleanup deposit - Refundable when site of sales approved in writing by Code Enforcement or Zoning. All or part may be forfeited to Wheat Ridge if cleanup of trash or debris is necessary

A Solicitor is:

An individual who sells or offers to sell goods house-to-house or street-to-street by walking, pushcart, wagon, motor vehicle or any other form of transportation, temporarily or on a regular basis. Solicitors must complete the Temporary Business License/Sales and Use Tax Application. Fill in all the blanks and submit the Temporary Business/Sales and Use Tax License application to the Tax Office at 7500 W. 29th Avenue. Please include fees in cash, certified check or money order (\$120.00 total).

The cost breakdown is:

\$100.00 sales tax deposit - May be partially refundable within 10 days with filing of return
\$20.00 license fee

A Nonresident Vendor is:

An individual selling at retail from outside the City. If applicable, license as a peddler or solicitor as above. Otherwise complete the Business License/Sales and Use Tax Application. Fill in all the blanks and submit the Business/Sales and Use Tax License application to the Tax Office at 7500 W. 29th Avenue. Please include the fees stated on the form. This license must be renewed at the first of each year.

Exempt Organizations

Organizations and institutions that possess an IRS exemption letter and a State of Colorado exemption letter may be exempt in Wheat Ridge. Some organizations that may be issued a Wheat Ridge Exempt Institution License are:

- The Federal government, its agencies and departments
- Colorado state government, its agencies and departments
- A Colorado county or municipal government, its agencies and departments
- A Colorado school district, water or sanitation district, recreation district or other governmental or quasi-governmental entity
- Charitable or religious organizations
- Native American Tribal organizations (per U.S. Treaty)

You can apply for Wheat Ridge exempt status by completing the Exempt Institution License Application and submit it to the Tax Office at 7500 W. 29th Avenue. There is no fee for this application.



Submit the following documents to prove the exempt nature of activities.

- Federal and State exemption letters
- Certificate of incorporation
- Bylaws
- Financials showing how funds are obtained and how they are used
- Others documents or requirements to support exemption

Admissions Events

There is an Admissions tax of 4% on charges for admission to amusement, entertainment events or facilities. This tax is NOT applicable to:

- Functions of the U.S. government, Colorado state, and/or local governments
- Functions of Wheat Ridge licensed exempt charitable and religious organizations
(Not to be confused with sales by exempt organizations of tickets to public events)
- Functions of public and non-profit private schools possessing a Wheat Ridge exemption letter
- Refunded admissions charges, if the tax was also refunded
- Free passes or complimentary admissions
- Non-profit museums
- Events substantially sponsored by the City and held at City-owned facilities

Be sure to check with Zoning before committing to any admissions events! It's a big disappointment to find out too late that your event is disallowed by ordinance or might require a special permit.

Admissions tax replaces sales tax on admissions charges only. Any items sold for an additional price are subject to the 3% sales tax, like any other sale. If you plan to serve liquor at your event or facility, there are special rules. Please contact the City Clerk's Office at 303-235-2823.

Short term rentals

Short term rentals are the in-place use-for-a price of storage space or of tangible personal property such as:

- Laundromats
- Vending machines
- Pool tables
- Amusement machines
- Car washes
- Storage units
- Dog washes

Licensing

Depending on the type of machine, there are different business sales and use tax licenses. Complete the Business/Sales and Use Tax License application. Amusement devices including pool



tables require special additional licensing. News racks and news boxes also require an additional permit from Community Development.

Apartment and Commercial Buildings

All owners of residential dwelling units numbering 11 or more and of commercial buildings must obtain a Wheat Ridge Business-Sales/Use tax license. If a property management company maintains an office at any building managed in Wheat Ridge, that company must also license. Complete the Business/Sales and Use Tax License application

Tax Issues

Any items purchased, leased or rented for use in business are subject to sales tax. If Wheat Ridge tax is not collected by your supplier, you must remit the tax to the City. If a local tax is lawfully collected elsewhere (if you pick up items where purchased) credit is allowed against Wheat Ridge use tax due. However, no refund is allowed for tax lawfully paid to another city having a higher tax rate than Wheat Ridge. Please see the Federal, State, & Local Taxes section of this guide for more information.

Other Issues

Check with the Community Development Department regarding any changes to signs, fences, landscaping and buildings. All of these are subject to review and approval and may be subject to permit fees.

Wheat Ridge Community Development Department: 303-235-2846

Medical and Dental offices

All medical and dental offices are required to obtain a Wheat Ridge business and tax license, which is really a registration rather than a license. Here's how:

Complete the Business/Sales and Use Tax License application.



Fill in all the blanks and submit the Business/Sales and Use Tax License application to the Tax Office at 7500 W. 29th Avenue. Please include the fee stated on the form. This license must be renewed at the first of each year.



Taxes

All sales must be reported, but not all sales are taxable. Some supplies used in running your office and rendering service are taxable. Your information is kept in confidence. Exempt items are prescription drugs and prosthetic devices. Contact the sales tax office at 303-235-2820. *Even if you don't sell items at retail, you must file a sales and use tax return.*

Colorado-issued Massage Therapist & Massage Therapy Centers

A license and the Business/Sales/Use tax license is required to operate a massage therapy center in Wheat Ridge. A message therapist license is also required of individuals providing massage in Wheat Ridge. Only medical offices and medical institutions are exempt from licensing to provide full massage. For more information about other professions that are exempt from message licensing contact the Sale Tax Office at 303-235-2820.

Occupations Requiring State Licensing

The following occupations require a license, examination and/or approval from the appropriate state agency before you may open for business. The Department of Regulatory Agencies 303-894-7855 can help you with detailed information regarding a particular license.

www.dora.state.co.us

Accountants (CPA)	Messenger & Delivery Service
Auto Dealers	Milk Handling
Architects	Mobile Home Dealer
Attorneys	Motor Vehicle Inspection Stations
Areas	Banking
Massage Therapists	Medical Doctors
Notary Publics	Barbers
Nursery & Greenhouse	Butchers & Slaughterers
Nurses	Carnivals & Amusement Parks
Nursing Home Administration	Cemeteries
Occupational School	Coal Mine Officials
Optometrists	Child Care
Outdoor Advertising	Chiropractors
Passenger Tramways	Collection Agencies
Pesticide Applicators	Cosmetologists
Pharmacists	Const. of School Buildings
Physicians	Consumer Lenders
Plumbers	Dairy Product Handling
Poultry Dealers	Dentists
Professional Engineers	Driving Schools



Psychologists	Egg Dealers
Racing Events	Electricians
Real Estate	Explosives
Savings & Loans	Farm Products and Feed Dealers
Scale License	Fertilizer Applicators
Securities	Fireworks
Social Workers	Frozen Foods & Game Proc.
Taxis	Insurance
Teachers & Educators	Hearing Aid Dealers
Trucking (interstate)	Land Surveyors
Veterinary Medicine	Life Care Institutions
Water Well Drilling	Liquor Sales
Wildlife, Fishing & Hunting	

State and Federal Forms

Colorado Business Assistance Center
 1625 Broadway, Suite 805
 Denver, CO 80202
 303-592-5920 or 1-800-333-7798

The Colorado Business Assistance Center (BAC) is a one-stop shop for new and existing business owners for information regarding all their federal, state and local licensing requirements. The BAC distributes the "Colorado Business Start-Up Kit," a comprehensive guide to starting and operating a business in Colorado. Business owners can obtain many of the federal, state and local forms necessary for registering a business. The kit includes various forms such as:

- State Sales Tax
- State Unemployment Insurance
- State Workman's Compensation
- Federal ID Number

Also included are information sheets on the following - Colorado Sales Tax, Withholding Tax, Unemployment Insurance, Worker's Compensation, how to register your business name, training opportunities and the Colorado Income Tax withholding tables.



Registering Your Business Name

Colorado Department of Revenue
1375 Sherman Street
Denver, CO 80261
303-232-2434
www.state.co.us/gov_dir/revenue_dir/hom_rev.html

Secretary of State, Corporations Division
1560 Broadway, Suite 200
Denver, CO 80202
303-894-2251
www.sos.state.co.us

Registering Your Business Name

Whether you have decided to operate your business as a sole proprietorship, general partnership or corporation, or if you plan to operate your business with a trade name other than your own legal name or the true name of the corporation, you must register with the Department of Revenue. As a limited liability partnership, corporation or LLC you are required to register the name with the Secretary of State, Corporations Division. They will do a name check for you via fax.

If you are applying for a sales tax license, you will register your trade name on the same form. Recording does not protect the name but only gives notice to the public that you are the person doing business under that name. The name you are planning to use must be checked to make sure that it is not already being used before it may be recorded. If you will be doing business as a sole proprietor, general partnership, or association you can do a name search by calling The Department of Revenue at 303-232-2434 .

Registering as a Foreign Corporation

Filing your corporate name in this state does not give you the right to do business in another state and does not mean that your name is not already used in another state. You must register as a foreign corporation in every state in which you plan to do business, or register nationally. It is recommended that you consult an attorney if you plan to do business in more than one state or nationally and that an attorney be consulted



for the preparation of your articles of incorporation. If you wish to check other states to see if your name is being used, you may obtain a list of the addresses of the Secretary of State for every state from the reference desk at the public library.

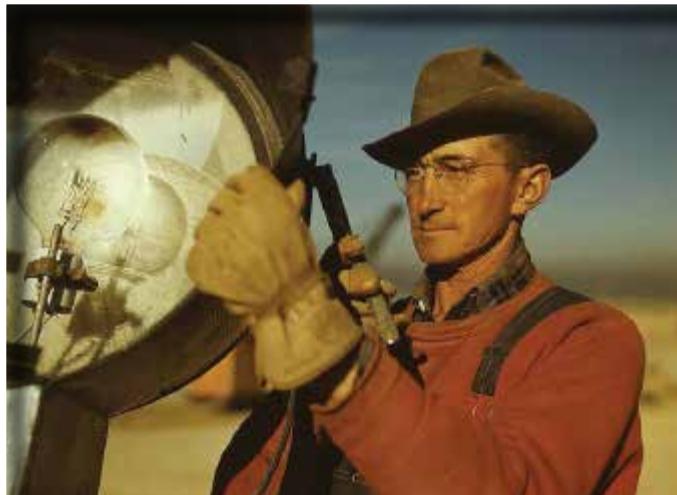
Trademarks

Colorado Secretary of State
Corporations Division
1560 Broadway, Suite 200
Denver, CO 80202
303-894-2251
www.state.co.us

U.S. Patent and Trademark Office
Assistant Commissioner for Trademarks
2900 Crystal Drive
Arlington, VA 22202
703-308-9000

For US Trademark Law—Rules of Practice & Federal Statutes—go to:
www.uspto.gov

In Colorado you may not register a trademark until you have actually used it in your business.



On the federal level you may register a trademark prior to actual use; however, it will require additional paperwork and fees when it is placed into use. Trademarks are registered with the Colorado Secretary of State if your mark is used in Colorado. If your trademark will be used in more than one state, it may be registered with the U.S. Patent and Trademark Office. It is possible to search trademark availability using the Internet; however, an Internet search is not conclusive.





Patents

U.S. Patent & Trademark Office
Crystal Plaza 3
Washington DC 20231
1-800-786-9199 Call before 3:00 p.m.
www.uspto.gov

What is a patent?

A patent for an invention is a grant of a property right by the Government to the inventor (or his or her heirs or assigns), acting through the Patent and Trademark Office. A patent may be granted for any machine, process, composition or material or design that is novel, non-obvious and useful. Before requesting a patent, you must search the list of existing patents to see if someone else already has one registered on your invention.

The Business and Government Documents Section of the libraries listed below has lists of all existing patents. Only attorneys or agents registered with the U.S. Patent and Trademark Office may process patent applications. You may receive an application form by contacting the U.S. Commissioner of Patents & Trademarks.

Federal, State, & Local Taxes

If you are selling, leasing or renting tangible personal products to the public you may be required to collect sales tax. Thus, you must obtain both a State and City Sales Tax License.

City Sales/Use Tax Licenses

City of Wheat Ridge
Sales Tax Division
7500 West 29th Avenue
Wheat Ridge, CO 80033
303-235-2820

The amount of city sales tax is currently 3% of the sales price for most retail sales. The sales tax collected is reported and paid monthly if the tax is more than \$100. If it is between \$20 and \$100 per month, it can be paid quarterly. If there is an average tax due of less than \$20 per month, it can be paid yearly. There is a \$20 fee for the license and a \$5.00 one-time registration fee.



State Sales/Use Tax Licenses
Colorado Department of Revenue
1375 Sherman Street
Denver, CO 80261
303-238-7378
www.revenue.state.co.us

If you sell tangible personal property to anyone in Colorado you need to collect retail sales tax. (If the sale is made inside Wheat Ridge, you must also collect city sales tax). A retail sale is taxable unless what is being bought is to be resold or used to manufacture something else. Sales tax is not imposed on the sale of real property. If you do not plan to request the “Business Start-Up Kit” from the Small Business Assistance Center, you may apply for your sales tax license at the local office in Denver .

Use Tax



This tax is a complement to the sales tax and is imposed on the storage, use or consumption of tangible personal property brought into Colorado on which sales tax has not been paid. The amount of tax is paid on the purchase price or fair market value. If you purchase tangible personal property when buying a business (furniture, fixtures, equipment, supplies) and did not pay sales tax at the time of the sale, you as the purchaser are liable for the state and city use tax.

If you purchased tangible personal property elsewhere in Colorado and paid State sales tax, the property is subject to City of Wheat Ridge use tax. The current city use tax rate is 3%.

Mileage and Fuel Tax

If you operate a truck exceeding 10,000 pounds empty weight, you will be required to apply for a Mileage and Fuel Tax (GTM) account. If you do not travel beyond a 25-mile radius of the city limits, you may apply for a metro plate at the county motor vehicle office rather than setting up a Gross Ton Mileage (GTM) account. For further information, contact the Colorado Department of Revenue Motor Vehicle Division at 303-205-5602.



Employees – State and Federal Withholding, FICA & W-4

Employers are required to withhold an amount for the payment of state and federal income tax

and FICA from the wages paid to their employees.

Employers are further required to match their FICA payment and pay a State and Federal Unemployment Tax. It will cost an employer 12%-15% of the amount paid for wages to cover the various taxes and Worker's Compensation Insurance even if he/she does not provide any additional benefits. These must be paid on all employees, full or part time, with the exception of independent contractors. It is necessary to fill out a W-2 form for each employee at the end of the year. Payroll services are available and recommended for any business with greater than one employee.



Independent Contractors

Both the IRS and the state have tightened their rulings of who can be classified as an independent contractor. Generally, if a person is paid by the hour or day, and not by the job performed, require a uniform, furnish tools of the trade or provide any supervision

over the performance of the work, the chances are you have an employee and will be required to pay the tax. To be completely sure, you should contact the IRS, the State Employment Office and the State Department of Revenue. You must issue a form 1099 if your business is not registered as a corporation.

Federal Tax Assistance Small Business Tax Education Program

1-800-829-1040

www.irs.gov

The Internal Revenue Service's Small Business Tax Education Program (STEP) is a cooperative effort with local organizations to provide business tax education to the small business owner.

Federal ID Numbers and Forms

If you requested the "Business Start-Up Kit" from the Colorado Business Assistance Center, you received a form SS-4, otherwise it may be requested from the IRS. When you return this form, you will receive an Employer ID number and be entered in the system that will send you all of the federal forms needed for payment of your federal employee taxes.



Forms

There are a number of forms that you will be receiving. You will give a W-4 form to each employee to list the information you will need to determine the withholding amount. The deposit slips will be used to deposit federal withholding and FICA with local banks rather than waiting until the end of the quarter to send the money to the IRS. Form 941 is used each quarter to report your withholdings and FICA and form 940 is completed once a year for Federal Unemployment Tax (FUTA), unless you owe more than \$100 at the end of a calendar quarter. If so, you must file form 8109-B and pay at the time. At the end of each year, you will fill out a W-2 form for each employee, reporting their annual wages, withholdings and FICA. Form W-3 is used to transmit all of the W-2 information forms to the IRS. With any luck your business will be so successful that you can turn all of this over to a bookkeeper and be free for such things as running your business!

State Withholding

Colorado Department of Revenue
1375 Sherman Street, Denver, CO 80261
303-238-7378
www.state.co.us

The State of Colorado requires that you withhold state income tax from all employees' wages. If you have ordered the "Business Start-Up Kit" you will have the application and the withholding table. Typical withholding is approximately 4.63% of gross wages.

Personal Property Tax

Jefferson County Treasurer
100 Jefferson County Parkway, Golden, CO 80401
303-271-8330

Personal Property Tax is imposed on income producing tangible personal property. Even though the value of your personal property is assessed in January, you are not mailed a tax bill until January of the following year. If you purchase a business, you should contact the Jefferson County Treasurer's Office to determine the status of the taxes. A search should be done by the name of the business and by the address. A tax search is important because unpaid personal property taxes are a lien against the property.



Personal Property Declaration

Jefferson County Assessor
100 Jefferson County Parkway
Golden, CO 80401
303-271-8600

Each year you must file with the County Assessor, a statement as to the original cost, year acquired, and description of your personal property (furniture, fixtures, and equipment) which is used in your business. If you have not received the form by the first week of February, you should contact the County Assessor's Office. The form must be filed no later than April 15th of each year. This serves as the basis for determining your assessed value. The person who owns the property at noon on January 1st of any given year is liable for the assessment for the entire year. The Assessor's Office does not prorate the assessment. If you wish to protest the assessed valuation of the property, this must be done between June 20th and July 10th at the Assessors Office.



Employer Regulations

Unemployment Insurance

The Unemployment Insurance Fund is a fund established by law to provide benefits to employees who lose their jobs through no fault of their own. Several factors can determine the benefit amount. The employer is required to pay state and federal unemployment insurance tax on wages paid to all employees. The federal unemployment insurance rate is 6.2% on the first \$7,000 in wage paid to each employee every year. As a new employer, you should qualify for a 5.4 % credit for an effective rate of 0.8%. For more information and forms contact the Internal Revenue Service at 1-800-829-1040 or 1-800-829-3676.

Who is Liable?

Federal: If you paid out wages of \$1,500 or more, or if you had at least one employee for any part of a week in any of 20 different weeks during the year, you are subject to the tax. If you owe more than \$100 at the end of the calendar quarter, you must file form 8109-B and pay it then. Otherwise, you must pay when filing for 940 annually.

For more information call:
Internal Revenue Service
1-800-829-1040



State: When you have paid any wage to any employee, you have become liable under the Colorado Employment Security Act. The state requires that form CR 100 be completed after beginning business even though you may consider yourself not liable for unemployment insurance. State tax applies to the first \$10,000 of wages paid to each employee per year.

For more information contact:
Colorado Department of Labor and Employment
633 17th Street, Suite 201
Denver, CO 80202-3660
303-318-8000

Prior to the end of each quarter, you will receive the State Unemployment Tax Form. It must be completed and returned prior to the last day of the month following the end of the quarter. You will need to show the Social Security number, name and wages for each employee. Penalties are assessed for late payments each quarter the report is late.

Workers' Compensation

Colorado Department of Labor and Employment
Division of Workers' Compensation
633 17th Street, Suite 400
Denver, CO 80202-3660
303-318-8700

All employers in Colorado are required to have Worker's Compensation coverage if they have any employees for any length of time. Corporate officers (owning 10% or more of corporate stock) who work actively in the business must be covered unless they elect to reject the coverage in writing. Sole proprietors and working partners must have the option of electing the coverage. Worker's Compensation due to a job related injury or occupational disease, paid after the third day. All premium costs are to be made by the employer.



Civil Rights and Employment Discrimination

Colorado Department of Regulatory Agencies
Division of Civil Rights
1560 Broadway, Suite 1050
Denver, CO 80202
303-894-2997

If you have any questions about civil rights or what might be employment discrimination, you may contact the Colorado Civil Rights Commission. This Commission enforces all Colorado laws concerning individual rights and employment discrimination.

Federal Wage and Hour Law

U.S. Department of Labor
Wage and Hour Division
1801 California Street, Suite 935
Denver, CO 80202
720-264-3250
www.dol.gov

Nearly all manufacturers, wholesalers and contractors and many retail and service businesses are subject to federal minimum wage, overtime and child labor requirements.

Vehicle Use in Your Business - Colorado Driver's License
1881 N. Pierce Street, #136
Lakewood, CO 80215
303-205-5600

If your vehicle is used for commercial purposes in your business, it requires a commercial vehicle license. If gross vehicle weight is 26,001 lbs. or higher, a commercial driver's license is required, otherwise the vehicle may be operated with a normal operator's license. The Colorado State Highway Department regulates the size and weight of vehicles operating on Colorado highways.

**This guide is intended to be used as a resource for persons interested in opening or expanding a business in the City of Wheat Ridge. While an effort has been made to make this guide as complete as possible, it is not intended, and should not be used or relied upon, as a fully comprehensive or complete listing of a summary of laws and regulations applicable to business operations. This guide is not legal advice and may not be relied upon as legal advice. You should seek the advice of qualified professionals, including attorneys and tax advisors prior to proceeding with your development plans.*



Business Associations



educate • train • connect

www.ewheatridge.com

303.594.1520





Creating a Strong Economy

Dedicated to helping local companies grow their business by taking the lead in programs and efforts that help create a **strong local economy** including our Jefferson County Tourism Initiative and GoLocal Campaign. The Chamber also participates in local business groups and contributes to community planning decisions.

Networking Opportunities

The numerous networking programs at the West Chamber have provided countless opportunities for members to **promote their businesses** and sell their products and services to their peers as well as benefit from cost savings that are offered between members.

Government Representation

The West Chamber is concerned about making sure that we elect to office those candidates that understand the **issues facing businesses** today. The Chamber also works year-round to ensure local and state elected officials are educated on the impact that their actions have on the local economy.

www.westchamber.org

303.233.5555



Applewood Business Association Invites YOU!

Member Benefits

Growing your business is not just your goal, it's ours! The Applewood Business Association (ABA), an organization of 130+ members would like to invite you to join us as we grow together.

The Association strives to provide the following benefits to its members:



1. Informative monthly meetings specifically designed to help the small-business person prosper.
2. New Contacts, exposures and referrals personally, socially, and in a professional business-related sense.
3. A subscription to the Applewood Leaflet newsletter with information for and about local businesses, events and programs sponsored by the ABA.
4. Publication of the annual Applewood Business Association Membership Directory, a preferred business guide to working and living in the Applewood area and distributed to its residents.
5. Listing on the web site for easier consumer usage and including links to your own business web site.
6. Cost-effective business to business advertising through inserts that are sent with the monthly newsletter.
7. Opportunity to host a Business After Hours or Ribbon Cutting to showcase your business in the community.



The ABA is dedicated to the promotion, expansion and development of its members by providing services that directly aid, support and promote their business and by expressing and supporting common goals of protection, identity and growth of Applewood businesses and the community.

Applewood... great place to grow!

www.applewoodbusiness.com



