

City of Louisville

**SALES TAX & LICENSING DIVISION
SALES & USE TAX SESSION**

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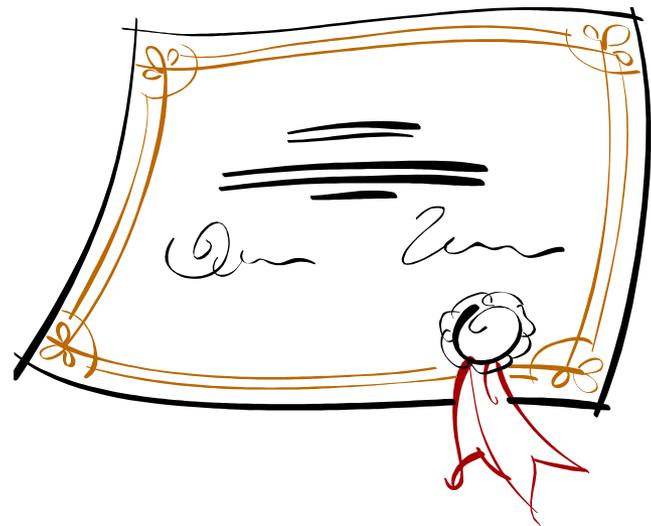
Topics

- Licensing
- Tax rates
- Sales and use tax definitions
- Taxable and exempt transactions
- Nexus
- Charging and collecting taxes
- Determining use tax liabilities
- Calculation & remittance of taxes
- Recordkeeping
- Enforcement
- Resources



City Licensing Requirements

- All businesses physically located in the City of Louisville, conducting sales in the City, or that deliver into the City, are required to have a Sales/Use Tax License (regardless of whether or not products are sold to the public).
- The fee is \$25 annually
- On-line renewal available



Tax Rates

Sales tax – 3.5%

Use tax – 3.5%

Combined sales tax rate:

- 2.9% State of CO
- 1.1% RTD/CD
- **0.985% Boulder County**
- 3.5% City of Louisville

- **8.485%** Total

Combined use tax rate:

- 2.9% State of CO
- 1.1% RTD/CD
- 3.5% City of Louisville

- 7.5% Total

Consumer use tax *is not* due to Boulder County (except for building materials and motor vehicles).

Louisville Sales/Use Tax Ordinance Highlights

- One comprehensive document
- List of taxable and exempt transactions
- Recordkeeping
- Penalties and interest
- Licensing and renewal
- Administration



Sales Tax - Definition

- **When tangible personal property or taxable services defined in the Louisville Municipal Code are sold or provided to an end user, sales tax must be collected by the seller.**
- **Who is the end user? When a transaction takes place and the purchaser has no intent of re-selling the item(s) purchased, the purchaser is considered the end user.**

Sales Tax

Sales Tax Added to the Price

Retailers must add the sales tax due to the taxable purchase price and show the tax as a separate and distinct item. The only two exceptions are the sales of liquor by the drink and items sold through coin-operated vending machines for which the tax may be included as part of the purchase price.

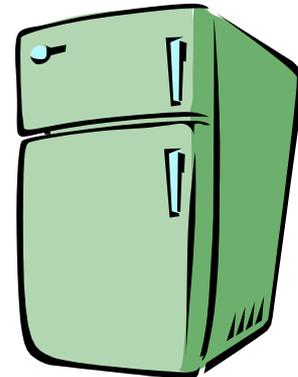
Every retailer must remit sales tax equal to the total taxable sales for the reporting period. The taxable sales should be multiplied by the City tax rate, and the tax remitted, even if the retailer did not collect as much tax as is owed.

Sales Tax

Sales Tax is Transactional

Sales and use tax are transactional taxes, meaning that each time an item is sold, transferred or a similar transaction, to a different end user, consumer or owner, the item is subject to tax.

Let's use a refrigerator as an example of multiple taxable transactions.



Sales Tax

- 1.** When a new refrigerator is purchased from a retailer for \$1,000, the retailer must charge the purchaser sales tax on the \$1,000.
- 2.** Two years later, the purchaser sells the refrigerator to a used appliance dealer for \$500. The purchase by the used appliance dealer is a wholesale purchase for resale, and no tax is due.
- 3.** When the used appliance dealer sells the used refrigerator to a machine shop for \$700, he must charge and collect sales tax on the \$700.
- 4.** The machine shop goes out of business and all the assets of the business are put up for sale at auction. The auction company sells the refrigerator for \$250 to the highest bidder. The auction company must charge and collect sales tax on the \$250.

Taxable Transactions

(Purchased, used, consumed, or delivered into the City)

- Auctions
- Automotive vehicles
- Charitable organization & government sales
- Combined personal property rentals with operator service
- Computer programs or software (including license or subscription fees)
- Construction materials (purchased without a building permit)
- Construction equipment used inside the City
- Customized computer programs or software (when resold or not billed at an hourly labor rate)
- Exchanged property
- Food and drink
- Freight and delivery charges (when not separately stated)
- Gas and electric services
- Linen services
- Machinery and machine tools used directly in manufacturing
- Mobile machinery

Taxable Transactions (Cont.)

- **Maintenance services and agreements (case-by-case)**
- **Meals provided at no charge to employees**
- **Medical supplies**
- **Pay television services**
- **Prefabricated goods and materials**
- **Security systems services and monitoring**
- **Storage space for tangible personal property - indoor or outdoor space**
- **Tangible personal property:**
 - **Whether or not such property has been included in a previous taxable transaction**
 - **When purchased for use without payment of the sales tax and used, stored, or consumed inside the City either personally or in conjunction with the rendering of a service**
 - **When purchased at wholesale and subsequently used by the taxpayer, either personally or in the business**
 - **Includes business assets**
 - **Includes rentals/leases**
 - **Includes internet sales/purchases**

Taxable Transactions (Cont.)

- **Telecommunication services**
- **Telecommunications equipment**
- **Vending machine sales**

Exempt Transactions

- ▶ Access services (telecom)
- ▶ Nonresident motor vehicles
- ▶ Agricultural commodities
- ▶ Charitable organization purchases
- ▶ Cigarettes
- ▶ Construction materials (when purchased with a building permit)
- ▶ Customized computer programs or software (when billed at an hourly rate)
- ▶ Drugs (prescription)
- ▶ Factory built housing
- ▶ Farm close-out sales
- ▶ Food (when purchased w/WIC or food stamps)
- ▶ Garage sales (3 per year)

Exempt Transactions (Cont.)

- ▶ **Industrial use utilities**
- ▶ **Internet access services**
- ▶ **Labor – when separately stated**
- ▶ **Livestock/Livestock feed**
- ▶ **Manufacturing or compounding**
- ▶ **Medical supplies – those deemed tax-exempt under LMC**
- ▶ **Motor fuels**
- ▶ **Municipal projects**
- ▶ **Newspapers**
- ▶ **Packaging materials (conveyed to the purchaser and not returnable to seller)**
- ▶ **Prescription drugs for animals**
- ▶ **Private communication services**
- ▶ **Prosthetic devices**
- ▶ **Purchases where tax has been paid to another city (or an other lawful tax was paid)**

Exempt Transactions (Cont.)

- ▶ Sales to public utility or railroad
- ▶ Shipping – when separately stated
- ▶ Storage of construction and building materials
- ▶ Rental or lease inventory (purchases)
- ▶ Sales for outside delivery
- ▶ Therapeutic devices
- ▶ U.S. government
- ▶ Wholesale sales

Any questions on taxable or exempt transactions??

Tax-Exempt Purchases

- How do you know if an entity or a sale is tax-exempt?
- Exemption certificates (98-*****) are required for government, non-profit, or charitable organizations. Sales tax licenses (resale licenses) are required for wholesalers. (Items being purchased tax-exempt for resale must be for goods related to the purchasers' business)
- You are responsible to determine if a state-issued tax exemption certificate, or sales tax license, and the method of payment is valid. You can verify tax exemption certificate and license numbers at:

<https://www.colorado.gov/revenueonline>

- If the document isn't valid, or has expired, you will be responsible to pay the tax
- If you don't have satisfactory documentation, or the payment method is in question, charge the tax or don't make the sale!



Tax-Exempt Purchasing

- **What forms of government, non-profit, wholesale or charitable payments are permitted?**
 - **Charitable purchases over \$100, must be made using charitable funds.**
 - **Local government purchases must be made with a purchase card “P-Card”**
 - **State and Federal use multiple purchase cards**
 - **It may be best to any government, religious, or charitable entity, or wholesaler, complete an affidavit for the purchase**

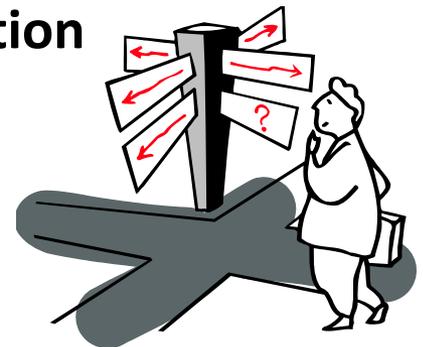




Quiz

Charging Sales Tax - Nexus

- Seller is responsible to collect and remit sales tax
- Sales tax rate is based on the physical location of the purchaser combined with the location of the seller when items are delivered or shipped.
- Nexus (“physical presence”) affects the minimum amount of sales tax you are required to collect, or should be charged (“shared tax”)
- DRP 1002 State of Colorado - Sales Tax Rate Publication
- When in doubt, collect the sales tax



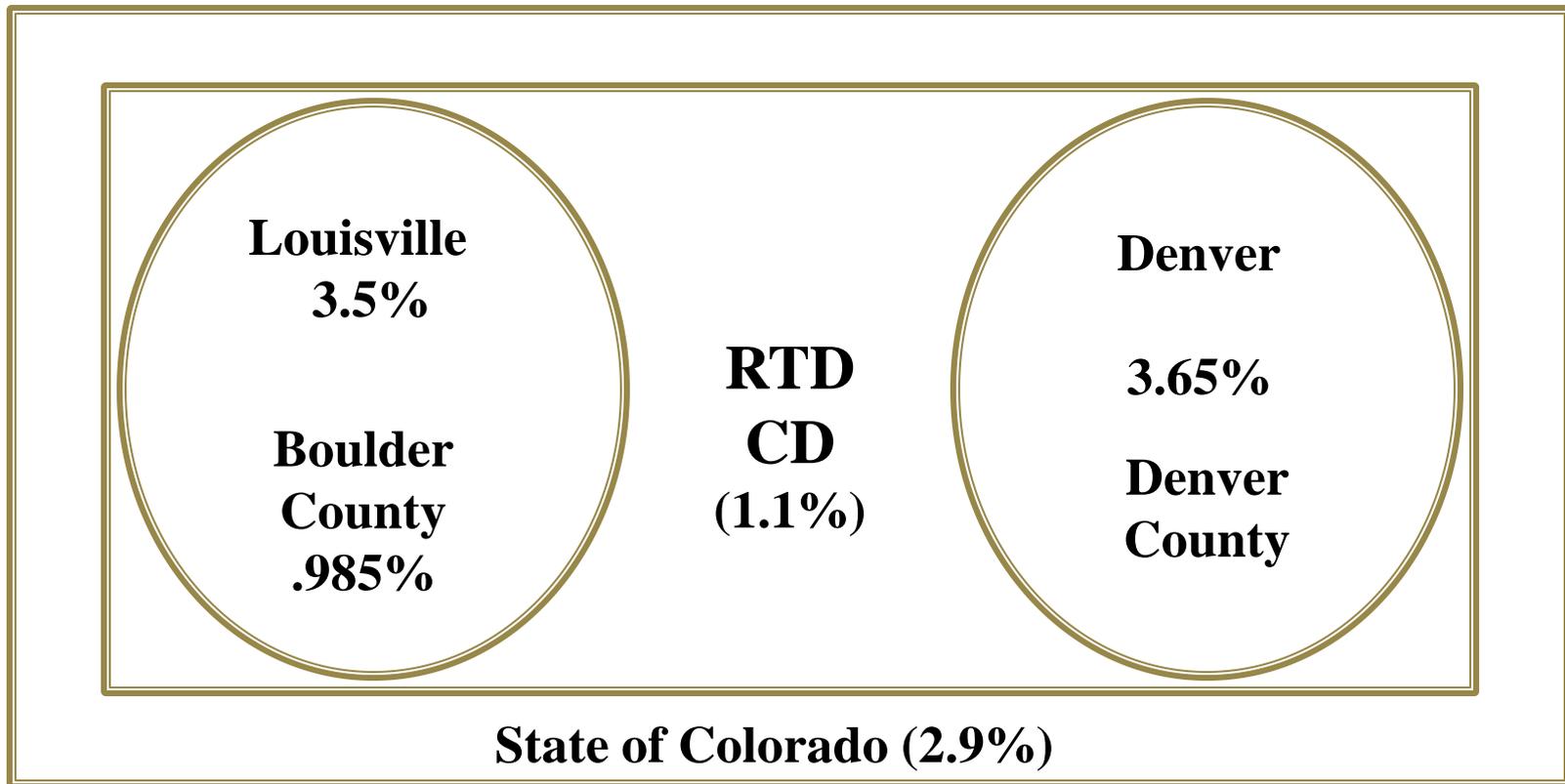
Seller - Tax Responsibilities

- Items are taxed based on the seller's location if you pay for, and take items with you.
- Because you are standing in the store and taking the items purchased with you, you share all jurisdictions with the seller, the sales tax rate of the seller is charged.
- Items are taxed based on the purchaser's location when items are shipped or delivered.
- Colorado retailers/vendors must charge, collect and remit sales tax for the jurisdictions they share with their customer (also referred to as "shared tax").

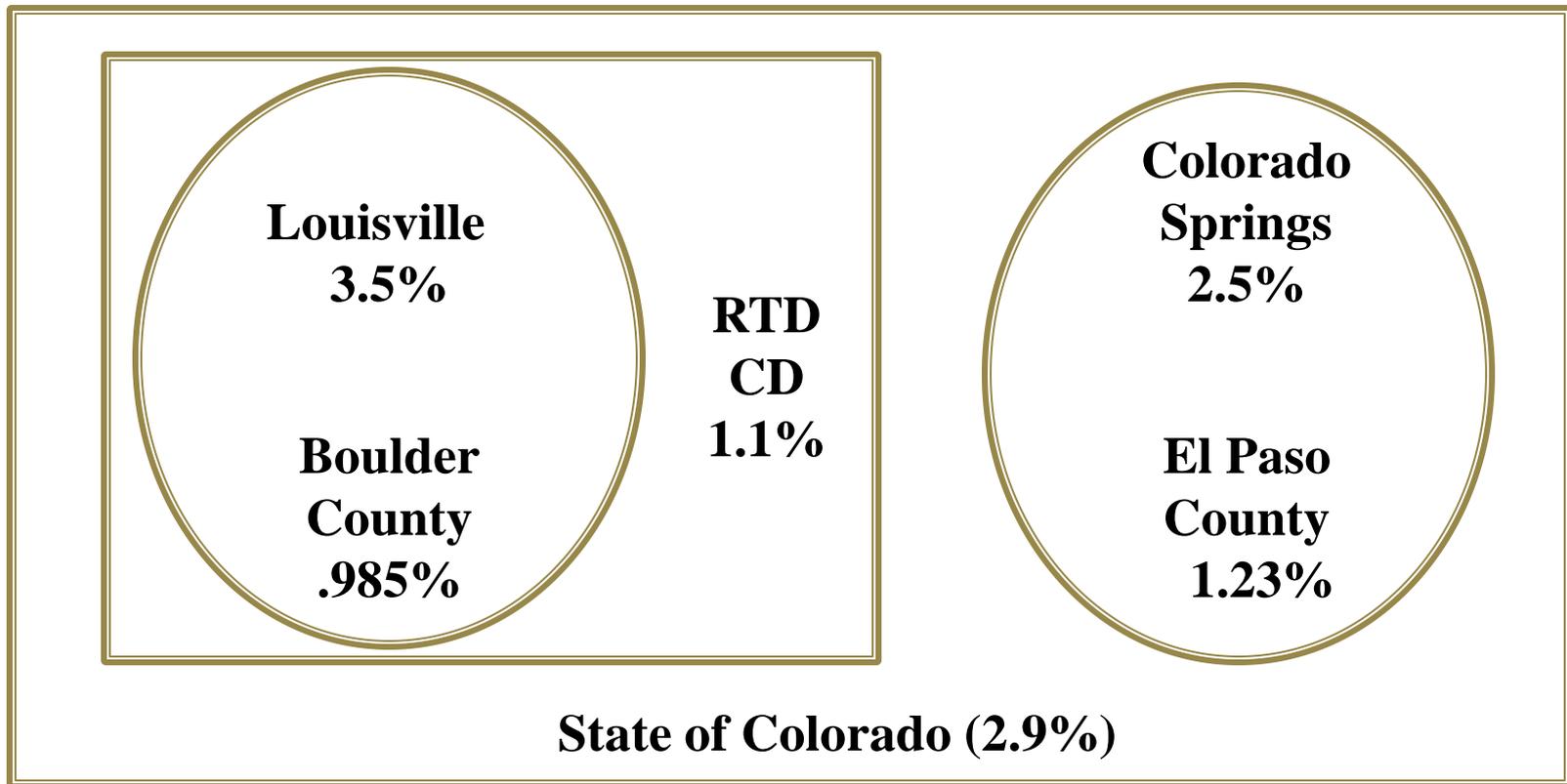
Seller - Tax Responsibilities (Cont.)

- Out-of-State retailers/vendors are required to charge, collect and remit sales tax for any jurisdictions in which they are “doing business” or have “nexus,” a physical presence.
- The retailer/vendor should charge a sales tax rate based on the jurisdictions they “share” with the purchaser (at a minimum).
- If the retailer/vendor is voluntarily collecting and remitting sales tax, they may charge the full tax rate for your location.
- The retailers or vendors that “voluntarily” charge, collect and remit sales tax are doing this as a courtesy to you!

Shared Tax Collection



Shared Tax Collection



Taxing Examples - Delivery

- In-State purchase of a \$2,000 copier for delivery to Louisville:
 - Denver vendor should charge 4% sales tax or \$80 (2.9% state, 1.1% RTD/CD)
 - Superior vendor should charge 4.985% sales tax or \$99.70 (2.9% state, 1.1% RTD/CD, 0.985% Boulder County)
 - Fort Collins vendor should charge 2.9% sales tax or \$58 (2.9% state)
- Out-of-State purchase of a \$2,000 copier, On-line, by Catalog or Phone, for delivery to Louisville:
 - No tax (no nexus)
 - 2.9% or \$58 (nexus in State)
 - 4% or \$80 (nexus in State & RTD/CD)
 - 7.5% or \$150 (nexus in State, RTD/CD, and City or voluntary)
 - 8.485% or \$169.70 (nexus in Louisville or voluntary)



Deliveries Outside the City

The Louisville Municipal Code (LMC) imposes a sales tax on tangible personal property and certain taxable services sold at retail within the City. Items delivered outside of the City are exempt from Louisville sales tax when *all* of the following conditions are met:

- ✓ The sales are to those who reside or do business outside the City and such articles delivered are used outside the City.
- ✓ The articles purchased are delivered to the purchaser outside the City by common, contract or commercial carrier employed by the seller to effect delivery, or by the seller's vehicles, or by mail, but at all times at the seller's expense.
- ✓ The seller retains full ownership and liability for all articles being delivered to the destination outside the City.

Deliveries Outside the City

Examples

• **Denver Business A** purchases a new lathe from Louisville Business B and Denver Business A sends its company truck to pick up the lathe in Louisville. Louisville Business B should charge Louisville sales tax on the purchase price of the lathe because title of the lathe transferred in Louisville.

• **Boulder Business X** purchases new warehouse shelving from Louisville Business Y. The Boulder business contracts with a third-party freight company to pick up the shelving in Louisville and deliver it to their new warehouse in Longmont. Louisville Business Y should charge Louisville sales tax on the purchase price of the shelving because title of the shelving transferred in Louisville.

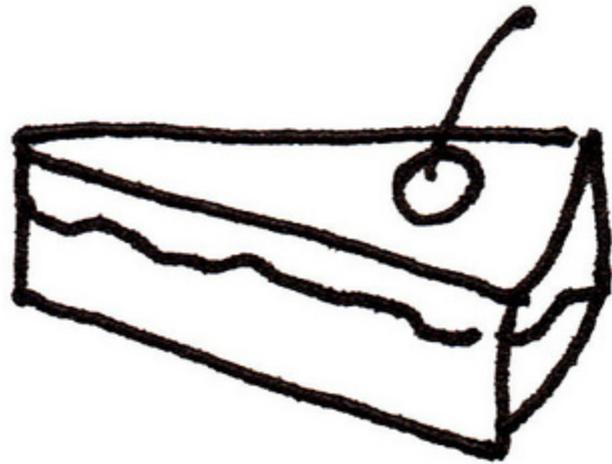
Deliveries Outside the City

Examples

- ***Superior Resident C*** purchases new outdoor furniture from Louisville Retailer D and has it delivered to their home in Superior. Louisville Retailer D should not collect Louisville sales tax on the transaction because the goods are being delivered outside of Louisville and the retailer maintains ownership of the goods until delivered.
- ***The same Superior Resident C*** purchases other decorative accessories at the same time the outdoor furniture is purchased from Louisville Retailer D, but takes the decorative accessories home with them. Louisville Retailer D should charge Louisville sales tax on the selling price of the accessories because the ownership of the goods transferred in Louisville.

Tax Considerations

- Nexus and the point of sale are part of the equation to determine the applicable sales tax to be charged
- How the goods or services conveyed to the purchaser
- If your company delivers goods outside the City or State, make sure you maintain a copy of the signed delivery receipt
- If non-taxable services, freight or other fees are billed lump sum, the entire invoice amount is taxable
- Is the city home rule or statutory?
- If you regularly make sales into other cities, find out their licensing requirements and what items are taxable
- You can be audited by another city for non-payment of sales tax
- When would you charge sales tax on items delivered outside the city?



Take a break

What is Use Tax

- ▶ Use tax in the State of Colorado is based on the location of the “use” of the item.
- ▶ Use tax is a complement to sales tax, not an additional tax.
- ▶ When a vendor has not charged sales tax, the purchaser must pay use tax.
- ▶ Many companies currently remit State and RTD use tax to the Colorado Department of Revenue on purchases for which tax was not charged.
- ▶ Use tax was adopted by the State of Colorado to help ensure that a City or Town having limited retail establishments would be able to generate revenues by taxing the “use” of goods being used in their community, in addition to the “sale” of goods.
- ▶ Use tax does not apply to inventory held for re-sale.
- ▶ Use tax due the City is reduced by the amount of sales or use tax legally paid to another jurisdiction up to the City’s tax rate.

Calculate How Much Use Tax is Owed: Deliveries

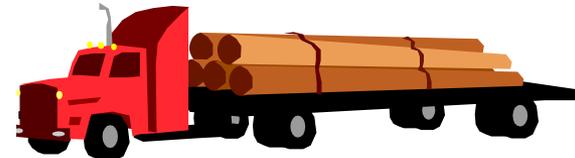
Company XYZ – Casper, WY
Invoice ABC

2 Reams Paper	10.00
1 Toner Cartridge	7.00
(500) Business Cards	<u>120.00</u>
Subtotal	137.00
Shipping/Handling	<u>12.00</u>
Total	149.00

No sales tax was charged/paid.

City of Louisville use tax of 3.5%
or \$4.80 is owed on subtotal.
(137.00 * .035 = 4.80)

Louisville does not tax shipping
when separately stated.



Calculate How Much Use Tax is Owed: Deliveries

Company XYZ – Provo, UT Invoice DEF

2 Reams Paper	10.00
1 Toner Cartridge	7.00
(500) Business Cards	<u>120.00</u>
Subtotal	137.00
Shipping/Handling	12.00
Tax	<u>4.32</u>
Total	153.32

Note: The State taxes Shipping and Freight charges

To determine what tax rate was charged, divide the tax by the subtotal.

$$(4.32 / 149.00 = .029)$$

State sales tax of 2.9% was charged/paid.

City of Louisville use tax of 3.5% or \$4.80 owed on subtotal.

$$(137.00 \times .035 = 4.80)$$

Calculate How Much Use Tax is Owed: Deliveries

XYZ Company – Denver, CO
Invoice GHI

1 Super 500 Copier	<u>2,000.00</u>
Subtotal	2,000.00
Shipping/Freight	175.00
Tax	<u>87.00</u>
Total	2,262.00

Note: The State taxes Shipping and Freight charges

To determine what tax rate was charged, divide the tax by the subtotal.

$$(87.00 / 2,175.00 = .04)$$

State (2.9%) and RTD/CD (1.1%) were collected.

City of Louisville use tax of 3.5% or \$70.00 owed on subtotal.

$$(2,000.00 \times .035 = 70.00)$$

Calculate How Much Use Tax is Owed: In-Person Purchases

XYZ Company - Superior, CO
Invoice GHI

1 Super 500 Copier 2,000.00

Subtotal 2,000.00

Shipping/Freight
(Customer pick-up) No Charge

Tax 168.90

Total 2,168.90

Note: The point-of-sale is Superior.

To determine what tax rate was charged, divide the tax by the subtotal.

$$(168.90 / 2,000.00 = .08445)$$

.08445

- .029

=.05545

- .011

=.04445

- .00985

=.0346

- .035

.0

State

RTD/CD

Boulder County
(Rounds to .035)

City of Louisville
No use tax is due

Calculate How Much Use Tax is Owed: In-Person Purchases

123 Manufacturing Firestone, CO Invoice XYZ

Milling Machine	50,285.00
Subtotal	50,285.00
Shipping/Handling (Customer pick-up)	No Charge
Tax	<u>1,508.55</u>
Total	51,793.55

Note: The point-of-sale is
Firestone

To determine what tax rate was charged, divide the tax by the subtotal.

$$(1,508.55 / 50,285.00 = .03)$$

Only Town of Firestone tax was collected at the rate of 3%.

Manufacturing equipment is exempt from State tax.

Firestone is not in the RTD District so no special district taxes are collected.

The difference between City of Louisville use tax of 3.5% and the 3% tax rate paid would be due to Louisville on the subtotal.
(50,285.00 x .5% = 251.43)

Calculate How Much Use Tax is Owed: In-Person Purchases

Costco - Superior, Invoice GHI

1 - Super Chair	500.00
3 – Cases Bottled Water	10.50
5 – lbs. Coffee	<u>30.00</u>
Subtotal	540.50
Shipping/Handling (Customer pick-up)	No Charge
Tax	<u>43.63</u>
Total	584.13

Note: The point-of-sale is Superior

You would not be able to use the City's self-calculating worksheet for this invoice because it is "mixed". (The tax rate would be 8%).

The chair is taxable for all jurisdictions, but the food items are not taxed by the State.

$$\$500.00 \times 8.445\% = 42.23$$

$$\$40.50 \times 3.46\% = \underline{1.40}$$

$$\$ 43.63$$

Samples, Demonstrations & Displays

For a sample, display or demo unit to be exempt and subject to resale, the retailer or wholesaler cannot make any use, other than incidental use, of the item prior to resale. When a retailer or wholesaler's use of an item(s) from inventory is more than incidental, then the use becomes a taxable transaction which is separate and distinct from the retailer's subsequent taxable retail sale of the item to the end customer.

Examples

- *Louisville Manufacturer A* sends out demo's of its product to trade shows.

Would the demo's be subject to use tax?

Yes, the demos being used for marketing purposes are subject to use tax to the manufacturer on the cost of the materials used to manufacture the units.

Samples, Demonstrations & Displays

• ***Louisville Retailer B*** operates a furniture store in the City and has a warehouse and a showroom. The retailer uses furniture, rugs, lighting, wood and fabric samples and other decorative accessories in its showroom.

Are the floor stock, rugs, lighting, wood and fabric samples subject to use tax?

Yes, and if some of the floor samples are eventually sold, either at the full retail price or a reduced price, the transaction is subject to sales tax.

Samples, Demonstrations & Displays

• ***Louisville Manufacturer C*** operates a food manufacturing business in the City. The manufacturer will periodically display new product in area grocery stores. The display requires the use of a custom refrigerated case, which the manufacturer provides free of charge to the grocery store along with the food.

Is the display case or the food subject to use tax?

Yes, if the manufacturer is providing the food to the grocery store free of charge, then the manufacturer must pay use tax to the City on the cost of the food provided.

If sales tax was not paid by the food manufacturer on the price of the refrigerated display case, then use tax is due to the City on the purchase price of the case.

Samples, Demonstrations & Displays

• ***Louisville Retailer D*** operates an electronics store in the City. To induce customers to purchase goods, the retailer uses some of its inventory as demonstrator units on its sales floor. The retailer does not adjust their inventory value on their books as they intend to resell the items. The units are connected to a power source and are available for potential customers to view and test during store hours.

Are the electronic goods subject to use tax?

Yes, because Retailer D is using these units for marketing and demonstration purposes, and the units endure wear and tear, the retailer must pay Louisville use tax on the wholesale purchase cost of the units. Should any of the demonstrator units be subsequently sold at retail, the retailer must charge City sales tax on the purchase price paid by the customer.

Samples, Demonstrations & Displays

• ***Louisville Retailer E*** is a liquor store operating in the City. On the weekends, the retailer offers a wine tastings to promote wines it carries in the store. The store also provides cheese and crackers to its customers. The wine is taken from inventory and the cheese and crackers are purchased from a local grocer.

Is there any use tax owed to the City?

Yes, the retailer must pay use tax to the City on the cost of the wine given away, used or discarded during the tasting. If sales tax was not paid by the retailer when purchasing the cheese and crackers, then use tax would be due on those items as well.

Coupons, Gift Certificates, Trade Discounts, Give-Away's

Examples

Retailer A offers a \$10 store coupon on the purchase of all 20" ceramic garden pots. The coupon reduces the taxable purchase price to the customer and sales tax should be calculated on the reduced price.

Manufacturer B publishes clip-out coupons in an area newspaper that offers a 20% discount on all Manufacturer B's vacuum cleaners through the end of the month. Customer A takes the coupon to an area retailer that carries the product and purchases a vacuum using the manufacturer's coupon. Sales tax should be charged to Customer A on the full original price of the vacuum and the 20% discount is subtracted after tax.

Retailer C buys and sells books. Customers can bring in used books and receive a \$1.00 trade-in discount towards future purchases of books. Customer B brings in four books and purchases one book for \$21. Sales tax should be calculated and remitted on the discounted price of \$17.

Coupons, Gift Certificates, Trade Discounts, Give-Away's

Examples (Cont.)

Retailer D is a coffee shop that utilizes loyalty punch cards and annually hosts a customer appreciation day. Customer C buys a latte and receives one punch on their card. Sales tax should be calculated and remitted on the full price of the latte.

The same Customer C buys a latte the following week and has a full punch card to present for payment. No sales tax is due on the latte and no use tax is due by the retailer.

On customer appreciation day, Customer C comes in for the free 8oz. coffee. Use tax must be paid by Retailer D on all product consumed throughout customer appreciation day.



Quiz

Use Tax Calculation/Tool

- ▶ City staff can not act as your accountants.
- ▶ If you or your accountant already have processes in place, please continue to use them!
- ▶ Introduction to Excel worksheet that can be used as an aid to help you determine your use tax liability.
- ▶ Mixed purchase invoices cannot be calculated with the use tax worksheet.
- ▶ **Note:** State and RTD use tax may also be due.



Review of Sample Tax Return

- **Peter Piper Plumbing – monthly summary information**
 - **Total Sales \$8,496 & Service Revenue \$19,824 = \$28,320 (excluding sales tax)**
 - **Sales to Old McDonald Plumbing for Resale \$32**
 - **Sales Outside City/State \$3,398**
 - **Sales to Government & Charitable Organizations \$44**
 - **Amount of City of Louisville Tax Collected \$178**
 - **Purchased \$710 of various business supplies or services without payment of Sales Tax**

On-Line Business/Tax Manager

- You can:
 - Renew your City license
 - Use the self-calculating tax return
 - Remit a zero return
 - Remit a tax return and make payment up to \$100
 - Update your business contact information
 - Print a copy of your license
 - View your payment history



Gross Sales & Services

- **Gross Sales & Gross Service Revenue**
 - Includes sales that are not subject to sales tax
 - Includes service revenue that is not subject to sales tax
 - Includes rental & leasing income
- **Bad Debt Collection**
 - Bad debt collections must be reported on tax return and appropriate tax paid
- **Both items are to be included in Line 2B of the City of Louisville Sales Tax Return**

Deductions – Calculations

- **Service Sales (labor)**
- **Sales to Licensed Dealers (wholesale)**
- **Sales shipped out of Louisville (or goods installed)**
- **Bad Debts**
 - **Bad debts on which tax was previously paid may be deducted or for Y/E bad debt write-off**
- **Trade-ins for Taxable Resale**
- **Gasoline and Cigarettes**
- **Sales to Governmental, Religious and Charitable Organizations (with proper documentation)**

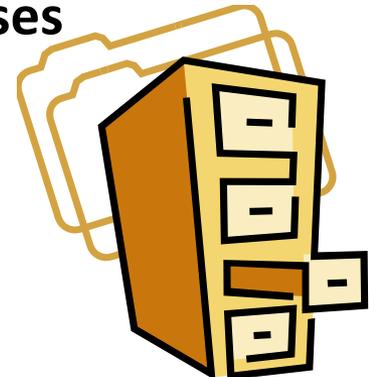
Deductions – Calculations (Cont.)

- Returned Goods (on which tax was previously paid)

(What is your company's refund policy and how do you handle tax on refunds?)
- Prescription Drugs/Prosthetic Devices
- Other (e.g. newspapers, gift certificates)
- What if you collected the wrong tax rate or amount? (excess tax)
- Use Tax (untaxed purchases)
- Final Calculations

Recordkeeping

- Tax returns must be postmarked (by the post office) on or before the due date
- All tax returns are due on the 20th day of the month following your filing period.
- Documents you are required to retain for sales tax audit purposes
- Exemption certification or resale (sales tax) licenses
- Signed delivery receipts
- Period of retention for documents



Louisville – Penalties, Interest and Enforcement

- Penalties and interest – 10% and 1%
- Collection and enforcement fees (assessments, liens) \$25 and \$40
- County Certification
- Municipal Court Summons
- Distraint Warrant/Seizure



How is the Sales/Use Tax Used?

Sales Tax/Consumer Use Tax

2% - General Fund

1% - Capital Projects

.375% - Conservation Trust (Land)

.125% - Historic Preservation

Building Use Tax

3% - Capital Projects

.375% - Conservation Trust (Land)

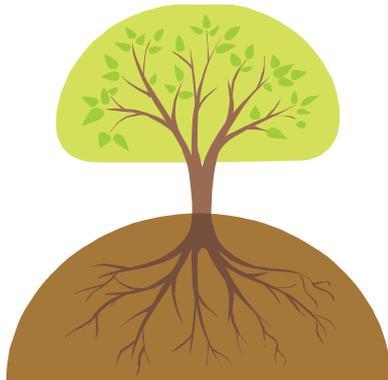
.125% - Historic Preservation

Auto Use Tax

3% - General Fund

.375% - Conservation Trust (Land)

.125% - Historic Preservation



Web Site Resources

- **[City of Louisville - www.louisvilleco.gov](http://www.louisvilleco.gov)**
 - Ordinances
 - Tax Guide **New!**
 - Sales/Use Tax License application
 - Home Occupation Regulations
 - Self-calculating and blank Sales Tax Return forms
 - Self-calculating Use Tax worksheet
 - City sales tax rates and breakdown
 - Listings of licensed businesses
 - City tax revenue reports

State Web Site Resources

Colorado Department of Revenue www.taxcolorado.com

- Forms/applications
 - Tax rates
 - Online services
 - Tax classes
 - FYI publications
- Verify tax rates or license numbers
 - File zero returns

Thank you for attending today!!

- **Do you have any questions?**
- **Please take a few minutes to fill out the evaluation form included with your handouts.**
- **Your feedback is greatly appreciated!!**

