What you’ll need...   ► Square sheets of paper  
► Scissors  
► Tape

Take a square sheet of paper and fold it in half. Fold it in half again without unfolding the first fold. Finally, fold the small square into a triangle with the four pointed tips facing up/away from you.

Now cut a rounded shape from the tip with four corners. Start near the 90° angled corner and cut to the middle of the long side of the triangle. Be sure to do this correctly or you will get a snowflake instead of flower petals. Also cut the bottom corner off. You only need a small cut here to make a hole in the middle of the flower.

When it unfolds, it should have eight petals on the outside. Do this a total of four times to get four petal sets.
For the next step, cut each of the petal rings into various sizes. The first ring will be cut in half so there are two sets of four petals. The second ring will be cut with three petals on one side, and five on the other. The third ring should be cut with two and four. Cut the last ring with five and one.

Discard the single petal, and one of the four petal segments. Now tape each of the remaining petal groups together to form petal cones.

Almost there. Next curl each of the petals back on all but the smallest petal cone. Using a pencil or something even smaller in diameter like a small dowel rod might help with making a smooth curl.

Last step for the flower itself! Stack all of the curled flower cones together from biggest to smallest. The last tiny piece is used to slide through the stack of cones and hold them together. You can glue the pieces to this to help hold it secure.

You will likely want to add a stem as well. You can make a stem using a pipe cleaner. Once the glue is dry from the previous step, take a green pipe cleaner, roll the end of it, and insert it into the rose so that the stem comes out of the bottom. You can squirt a little glue into the small hole in the middle of the rose to help secure the pipe cleaner.