

City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

Coast Guard City, USA

Send completed application and deposit payment to:

City and Borough of Sitka
Finance Department - Sales Tax
100 Lincoln Street
Sitka, Alaska 99835

Via email: tax@cityofsitka.org
Call 907-747-1818 to make deposit payment

BUSINESS REGISTRATION APPLICATION

\$50.00 Deposit Required to Open an Account (\$100.00 for Taxi)

Business Identification	Is this a: New Business () Re-Opening () Change in Ownership () *See Page 2*		
	Business Name:		
	Line of Business:		
	Alaska Business License Number:	EIN/Social Security Number (please do not email SSN):	
Contact Information	Mailing Address:		
	City:	State:	Zip:
	Contact Name and Title:		
	Phone Number:	Email Address:	
Specifics	Physical Address in Sitka where business is based or occurring:		
	Nature of Business:		
	State Date of Business Activity in Sitka (Itinerants: Start and End Date):		

Continued on next page. Applicants must complete both pages.

CBS USE ONLY		
Sales Tax Account Number:		
Date:	SIC:	Reviewed By:
Deposit:	Itinerant \$2.00/day (min \$6.00) or \$25.00/year (100-300-320-3201-007):	
Planning Department Clearance		
Zone:	Date:	Approved By:
Assessing Department Copy		
Date:	Submitted By:	

Individual information is required for ALL owners of the business

Owner Information	Full Legal Name:	
	Mailing Address:	
	Physical Address:	
	Primary Phone Number:	
	Secondary Phone Number:	
	Social Security Number <u>OR</u> Driver's License Number/State:	
	Office/Title:	Date of Birth:
Owner Information	Full Legal Name:	
	Mailing Address:	
	Physical Address:	
	Primary Phone Number:	
	Secondary Phone Number:	
	Social Security Number <u>OR</u> Driver's License Number/State:	
	Office/Title:	Date of Birth:
Owner Information	Full Legal Name:	
	Mailing Address:	
	Physical Address:	
	Primary Phone Number:	
	Secondary Phone Number:	
	Social Security Number <u>OR</u> Driver's License Number/State:	
	Office/Title:	Date of Birth:
Previous Owner Information	Name:	Phone Number:
	Address:	

I attest that to the best of my knowledge, that the information provided is true and correct.

Signature

Date

Printed Name



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Corporation Personal Guaranty

Sitka General Code 4.09.330(d) requires "the corporate officers, directors, or shareholders of a corporation to provide a personal guaranty and assumption of liability for the payment of the tax due under this chapter." This form must be attached to the business registration when applying.

Corporation Name:

Doing Business as: (if applicable)

Alaska Business License #: _____ EIN: _____

Officer/director/shareholder information:

(As listed on back of registration in the owner information area)

Name: _____

Mailing Address: _____

City, State, Zip: _____

Physical Address: _____

City, State, Zip: _____

Work Phone #: _____

Cell Phone #: _____

Office/Title: _____

I understand that I am providing a personal guaranty and am assuming liability for the payment of any sales tax incurred by the above named corporation.

Signature

Date

FOR OFFICE USE ONLY

Sales Tax Acct. #: _____

Date: _____

Received by: _____



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General Information on the Collection and Filing of Sales Tax

Business Registration - A city business registration form and sales tax deposit of \$50.00 is required of anyone engaging in business or has a rental in the City and Borough of Sitka. For non-resident business or itinerant business, see section Itinerant Business.

Sales Tax Rate - All sales, rentals and services provided during the months of:

- October, November, December, January, February, and March are taxed at 5%.
- April, May, June, July, August, and September are taxed at 6%.

Itinerant Businesses – Itinerant businesses is any and all persons temporarily engaging in the sale of any goods and services. Itinerant businesses are required to register and remit tax in full prior to leaving the City and Borough, or within 24 hours after expiration of their license. A \$2.00/day six dollar minimum or \$25.00/year. To apply for an Itinerant License, see online for more information (SGC 6.04.010-120 & SCG 4.09.270.A4)

Long Term Residential and Commercial Rent - *Residential* Long Term Rent paid for thirty (30) consecutive days or more, or an entire calendar month is exempt from sales tax. *Other long term rentals*, including commercial property, trailer space and lot fees, rented for thirty (30) or more consecutive days or an entire calendar month by a single person or persons of a room, set of rooms, structure or suite such as trailer spaces, is tax year round at a rate of 5%.

Short Term Residential and Commercial Rent – Transient Room Tax (Bed Tax) = 6% year round, on short term rentals (less than 30 consecutive days). This tax shall be in addition to the general sales tax of the municipality and is required to file quarterly returns. See Sales Tax Rates.

Filing a Return – Each person engaged in business or non-casual sales in the City and Borough of Sitka, is subject to taxation under Section 4.09.010 and shall file a return. Important Note: Returns must be filed even if there are no sales transacted in that particular quarter. Returns are mailed to you prior to the file deadline. If you do not receive a return by quarter end dates (listed below), it is your responsibility to obtain one. Forms are available online at www.cityofsitka.com/business/taxes or from the tax office, located at 100 Lincoln Street, 1st Floor Finance. Tax is charged on the first \$12,000 of a single sale or billing unit.

Quarterly Return and Due Dates:

Q1	Ending March 31 st	Due April 30 th
Q2	Ending June 30 th	Due July 31 st
Q3	Ending September 30 th	Due October 31 st
Q4	Ending December 31 st	Due January 31 st

***Late fees, penalty, and interest are charged on all late returns. Returns become delinquent one month following the end of the quarter. See Late fees, penalty, and interest for more information. ***

- **Discounts for Quarterly Filers** - Monthly tax payments are encouraged and are available for all businesses that meet the following guidelines. A 3% discount (up to \$100.00) will be available when a business files their quarterly returns, and only for those business who's accounts are current and make on-time consecutive monthly payments by the 15th of each month. Quarterly return are still required to be filed (showing revenue for all three months). If your business made no sales, a quarterly return is still required.

- **Yearly** – The yearly sales tax return is due January 31st or each year, for the prior year's revenue.

To qualify for a Yearly Filing Returns

- *Business must be current on their sales tax filings,*
- *File on-time quarterly returns, for a calendar year,*
- *The total amount collected and remitted to the City and Borough of Sitka is two hundred dollars (\$200.00) or less. SGC 4.09.270.A3*
- *Applicant must request this option by filling out a Yearly Filer Request Form.*

Exemption- The following sales are exempt from taxation per SGC 4.09.100:

- **Wholesalers** who do not wish to pay sales tax must have completed an annual Resale Exemption Application and be current with their sales tax. The card must be presented to the retailer and the item wishing to be tax exempt must fall under the category listed on the card in order to qualify for tax exemption. The businesses note charging tax must maintain this number in their records to justify their exemptions on the sales tax return.
- **Government agencies** are tax exempt.
- **Non-profit organizations** that derive 50% or more of their gross revenue from local, state, or federal government sources are exempt if they complete the exemption application and it is approved by CBS.
- **Tax Cap Exemption** is only to be charged on the first \$12,000.00 of a single sale or billing units, (i.e., if you sold an appliance for \$14,100.00, you would only charge tax on the first \$12,000.00). SGC 4.09.100(n)
- **Other exemptions** are available. See SGC 4.09.100 Exemptions.

Late Fees, Penalties, and Interest-Late fees, penalty, and interest are charged on all late returns. Returns become delinquent one month following the end of the quarter. (See quarterly due dates above).

- Late filing fees are charged at a minimum of \$15.00 increasing to a maximum of \$100.00.
- Penalty is charged at 5% of delinquent tax per month up to 25%.
- Interest is charged at 12% of delinquent tax per annum.

Months Late	Late Filing Fee	Penalty	Interest**Calculation below
1	\$ 15.00	5%	12% per annum
2	\$ 40.00	10%	12% per annum
3	\$ 65.00	15%	12% per annum
4	\$ 90.00	20%	12% per annum
5	\$ 100.00	25%	12% per annum

****Interest calculation: Tax Due * .12 * (# of days/365)**

Filing Instructions For filing instructions, see the back side of your blue quarterly return. Returns are mailed to you for competition no later than the last day of the quarter. If you do not receive a return by March 31st, June 30th, September 30th, or December 31st, it is your responsibility to obtain one from the city offices or online at www.cityofsitka.com Business Tax Forms.

Change in Ownership or Closing your Business A final return must be filed for a business that has sold or has closed permanently within 10 days of closing the business.

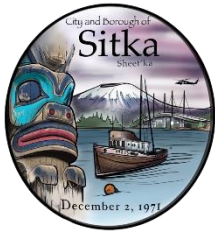
- Front side of return: mark the box **CLOSED**: Permanently or Sold
- Update mailing address: if you have a deposit on file, we will use the address on file to mail the deposit back
- Back side of return: Fill in the new owner's information
- A final return must be submitted no later than 10 days after selling the business. If you are just closing out the account, you may wait until the end of the quarter to file your return.

Additional Taxes and Fess

- **Cigarette & Tobacco Products Excise Tax** = \$.1264 per cigarette (changes annually)/90% of the wholesale price on Tobacco Products
- **Fish Box Tax** = \$10.00 per box
- **Drivers Facility Charge** = 4% on rentals of motorized passenger vehicles.

Contact your sales tax office about licensing and forms for remitting these additional taxes and fees.

Need More Information?
Visit us Online
www.cityofsitka.com
Call: 907-747-1840
Email: tax@cityofsitka.org



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SALES/BED TAX MONTHLY PAYMENT FORMS

To take 3% collection discount at the end of the quarter (maximum of \$100.00 discount allowed), you must pay sales and bed tax monthly. The amount to be paid for the first two months of the quarter is to be the estimated tax collected during the month, but not less than one third of the total tax paid during the previous quarter, or during the same quarter of the previous year. Payments must be received each month to be eligible to receive the discount.

Tax collected during:	Must be paid by:	Include with payment:
January	February 15 th	Copy of monthly payment form
February	March 15 th	Copy of monthly payment form
March	April 30 th	Blue Quarterly tax return
April	May 15 th	Copy of monthly payment form
May	June 15 th	Copy of monthly payment form
June	July 31 st	Blue Quarterly tax return
July	August 15 th	Copy of monthly payment form
August	September 15 th	Copy of monthly payment form
September	October 31 st	Blue Quarterly tax return
October	November 15 th	Copy of monthly payment form
November	December 15 th	Copy of monthly payment form
December	January 31 st	Blue Quarterly tax return

CITY AND BOROUGH OF SITKA MONTHLY SALES/BED TAX PAYMENT

Tax collected during the month of * February 2021
Month & Year

Office Use Only	
Received	
Check	Cash

* 01-00001 _____

Sales Tax: \$ 100.00 _____

Account Number

* The Cookie Shop _____

Bed Tax: \$ _____

Name of Business

* Sam Smith _____

* 907-555-5555 _____

Total Tax Remitted: \$ 100.00 _____

Contact person

Contact phone number

REQUIRED FIELDS

Mail to: City & Borough of Sitka, 100 Lincoln St, Sitka, AK 99835

CITY AND BOROUGH OF SITKA MONTHLY SALES/BED TAX PAYMENT

Tax collected during the month of * _____
Month & Year

Office Use Only	
Received	
Check	Cash

* _____

Sales Tax: \$ _____

Account Number

* _____

Bed Tax: \$ _____

Name of Business

* _____

* _____

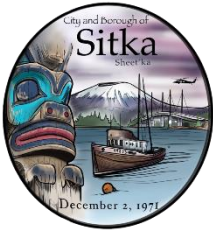
Total Tax Remitted: \$ _____

Contact person

Contact phone number

REQUIRED FIELDS

Mail to: City & Borough of Sitka, 100 Lincoln St, Sitka, AK 99835



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QUARTERLY SALES & TRANSIENT ROOM TAX RETURN

Check here if no business activity this period. Sign, date, and return form on time to avoid late filing fee.

See reverse side for instructions and exemptions.

Quarter ending: _____

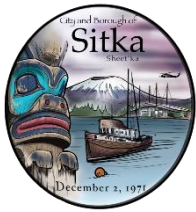
Account #: _____
 Name: _____
 Address: _____

CHANGE ADDRESS: (Additional forms online)
Mailing: _____
Physical: _____
 CLOSED: Permanently or Sold. Please complete information on the back of this form.

	(October – March) Sales Tax 5%	(April – September) Sales Tax 6%	(All Year) Transient Room Tax 6%
1. GROSS RECEIPTS (EXCLUDING TAX)			
A. Sales/Service	_____	_____	_____
B. Rental (Long term-always 5%)	_____	XX (always 5%) XX	_____
C. Rentals less than 30 days	_____	_____	_____
2. TOTAL RECEIPTS (Add lines A-C)	_____	_____	_____
3. LESS EXEMPTIONS			
A. Wholesale	_____	_____	_____
B. Long Term Residential Rentals	_____	XXXXXXXXXXXXXXXXXX	_____
C. Outside municipality	_____	_____	_____
D. Sales to senior citizens with exemption card	_____	_____	_____
E. Government agencies	_____	_____	_____
F. Government supported exempt agencies	_____	_____	_____
G. Sales over the taxable limit	_____	_____	_____
H. Other exemptions -attach list-	_____	_____	_____
4. TOTAL EXEMPTIONS (Add exemptions A-G)	(_____)	(_____)	(_____)
5. Net Taxable Receipts (Subtract Line 4 from Line 2)	_____	_____	_____
	X .05	X .06	X .06
6. Calculate Tax (multiple line 5 by tax rate)	_____ (1)	+ _____ (2)	+ _____ (3)
7. Fish Box Tax: _____ containers x \$10.00 sales tax = _____			
8. Subtotal Tax (Total Line 6 columns (1-3) and Line 7)			\$ _____
A. Less tax paid: First month			(_____)
B. Less tax paid: Second month			(_____)
C. Credit from previous returns			(_____)
D. Less discount 3% of Line 8 **if timely monthly payments were made – maximum \$100.00			(_____)
9. Add: Late Filing Fee (\$15.00 for first month to \$100.00 – see back for schedule)			_____
10. Add: Penalty (5% per month or part thereof to 25% - see back for schedule)			_____
11. Add: Interest (12% of delinquent tax per annum – calculation on back)			_____
12. Amount due from previous return(s)			_____
13 TOTAL DUE WITH RETURN			\$ _____

Paid preparer signature: _____
 Printed name: _____
 Date: _____ Contact phone #: _____

I declare, subject to penalties prescribed by ordinance, that this return (including and attachments) has been examined by me and to the best of my knowledge is a true, correct, and complete return.
 Signature: _____
 Printed Name: _____
 Email: _____
 Date: _____ Phone #: _____



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Send completed application to:

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Finance Department - Sales Tax
100 Lincoln Street
Sitka, Alaska 99835
Via email: tax@cityofsitka.org

RESALE EXEMPTION APPLICATION – NO FEE

All businesses making purchases for resale must apply for and obtain a Resale Exemption Certificate for exemption. Resale Exemption Certificates are only issued to businesses that are registered. Certificates will not be issued if an account is not in compliance.

Certificates are valid on a calendar year basis and must be presented at time of purchase requesting sales tax exemption.

This is a NEW APPLICATION _____ RENEWAL _____ for January 1 through December 31, _____

Sales Tax Account #: _____ Phone #: _____

Business Name: _____

Owner Name: _____

Business Activity Type: _____

Mailing Address: _____

Number of cards requested _____ (Limit 5)

RENEWALS: Review last year's Resale Card.

Do you want the same codes? **Circle : YES or NO**

If you circled NO, please select new codes and enter below. Please list all codes, not just changes.

TYPES OF ITEMS TO BE PURCHASED FOR RESALE (limit 4) - Please see Resale Codes listing.

NEW APPLICATIONS and RENEWALS requesting code changes: Enter Resale Codes below.

1. _____ 2. _____ 3. _____ 4. _____

I declare subject to the penalties prescribed in City and Borough ordinances that this application has been examined by me and to the best of my knowledge and belief is a true and complete application. I acknowledge that I am solely responsible for purchasing within the categories listed, and I am responsible for sales tax liability resulting from misuse of the resale certificate. I understand that misuse of the Resale Certificate is unlawful and subject to prosecution, fine, and loss of usage (SGC 4.09.240).

Signature: _____ Name: _____ Date: _____

For Sales Tax Office Use Only

Sales Tax Exemption Number _____ Expiration Date: _____

of Cards Issued: _____ Issue Date: _____ Staff Authorization: _____

Businesses must be registered for sales tax in order to receive a resale exemption certificate. Certificates will not be issued if an account is not in compliance. Failure to present the certificate at time of purchase will result in sales tax being charged on purchases.

The buyer will be responsible for restricting purchases to the types of items listed on the certificate. Purchases made with the use of a resale certificate for any other reason are not permitted. If items that do not qualify for the exemption are purchased along with exempt items, the buyer is responsible for separating taxable items from non-taxable items at the point of purchase.

Up to five cards may be issued to a business, but the applicant is responsible for educating all persons authorized to use the resale certificate on the proper use of the buyer's resale certificate privileges.

Misuse of the resale certificate is unlawful and subject to prosecution and fine.

RESALE CODES

Please review the list below and select a maximum of four categories that describe the types of items your business purchases in Sitka for resale. Please note that we have added new categories and edited others. If you need help in selecting the categories that adequately meet your needs, please call.

AA	AUTO-ACCESSORIES/PARTS/TIRES	GP	GRAPHICS - LETTERING & MATERIALS
AB	ALCOHOLIC BEVERAGES	GR	GROCERIES-FOOD & BEVERAGE ONLY
AC	AIRCRAFT-PARTS-ACCESSORIES-OIL	HA	HAULING - TRUCKING SERVICES
AP	APPLIANCE -PARTS & ACCESSORIES	HC	HEATING / COOLING PARTS
AR	ARTIST - MEDIUM/PAPER/CLAY ETC	HD	HIDES - FUR - LEATHER ETC
AT	ARTWORK - FRAMING/PRINTING ETC	HP	HIDE PROCESSING - TANNING
AU	AUTO RENTAL	HY	HYDRO TESTING
BO	BOATS-EQUIPMENT / MARINE REPAIR /PARTS	IN	RETAIL INVENTORY ITEMS
BU	BUILDING-MATERIAL/SERVICES ETC	LA	LANDSCAPEING-SUPPLIES & SERVICE
CG	CHARTER-GUIDE SERVICE/CHARTERS/TOURS	LB	LODGING-HOUSING INCLUDE BED TX
CJ	CRAFT-JEWELERY/CRAFT SUPPLIES	LO	LODGING-HOUSING/SALES TX ONLY
CL	CLOTHING-GARMENTS/ACCESSORIES	MT	METAL FABRICATION METAL
CM	COMPUTOR- HARD / SOFTWARE	PA	PAINT - PAINT ONLY
CN	CLEANING SERVICES	PH	PHOTOGRAPHY SUPPLIES
CO	CONCRETE-SUPPLIES/PREPARATION	PL	PLUMBING-MATERIALS/SERVICES
CS	CONSULTING	PP	PROPANE - LIQUID PROPANE
CW	CONTRACTED WORKERS	PR	PRINTING - PLUBLISHING
CT	CONTAINERS-TAKEOUT SUPPLIES	RF	REFUSE/DEMOLITION DISPOSAL
EC	ELECTRONICS - PARTS / UNITS	RO	ROCK / GRAVEL
EL	ELECTRICAL-MATERIALS & SERVICE	RS	RESTAURANTS-PREPARED FOOD
ER	EQUIPMENT RENTAL	SA	ROAD SALT ONLY
ES	ENGINEERING & SURVEY SERVICES	SN	SEWING NOTIONS - FABRIC/THREAD
EX	EXCAVATION- ROCK & EXCAVATION	TE	TOUR AND ENTERTAINMENT
FA	FUEL ADDITIVES - ADDITIVES FOR FUEL	TR	TRANSPORTATION-WATER/LAND TAXI
FI	FISH - FISH & SEAFOOD	TS	TUTORING SERVICES
FL	FUEL - ADDITIVES & FUEL	VI	VIDEO/AUDIO-SUPPLY/PREPARATION
FO	FOOD - GROCERIES / RESTAURANTS	WO	WOOD / LUMBER FOR ART / CARVING
FP	FISH PROCESSING		