CITY AND BOROUGH OF SITKA

100 LINCOLN ST - SITKA, AK 99835 907-747-1840 EMAIL: Salestax@cityofsitka.org

Check here if no business activity this period Date, and return form on time to avoid late penalty.	e filing	ee reverse side for instruction	-
		CHANGE ADDRESS:	(Additional Forms Online)
ACCT#		Mailing	
NAME:		Physical	
ADDRESS:		CLOSED: Permanently of information of	or Sold. Please complete on back of this form.
	(October – March	(April – Sept)	
	Sales Tax	Sales Tax	
1. GROSS RECEIPTS (EXCLUDING TAX)	5%	6%	
A. Sales/Service			
, 9 /		XXXXXXXXX	
C. Rentals less than 30 days 2. TOTAL RECEIPTS (Add Lines A-C)			
3. LESS EXEMPTIONS		<u> </u>	
A. Wholesale			
B. Long Term Residential Rentals		XXXXXXXXX	
C. Outside municipality			
D. Senior citizens with CBS exemption card E. Government agencies			
F. Government supported exempt agencies			
H. Other exemptions -attach list			
A TOTAL EXEMPTIONS (ALLE C. A. II)	,		
4. TOTAL EXEMPTIONS (Add Exceptions A-H)	(
5. Net Taxable Receipts			
(Subtract <u>Line 2</u> from <u>Line 4</u>)	X .05	X .06	
	A .05	Α .00	
6. Calculate Tax (multiply line 5 by tax rate)	(1)	+	
7. Fish Box Tax: containers x \$10.0	* *	(=)	
8. Subtotal Tax (Total <u>Line 6</u> columns (1-2) and <u>Lin</u>	ne 7)		\$
A. Less tax paid: first month			Ψ
			(
C. Credit from previous returns			(
D. Less discount 3% of Line 8 ** allowed only if timely monthly pa			(
9. Add: Late Filing Fee: (\$15.00 for first month to	•		
10. Add: Penalty: (5% per month or part thereof to			
11. Add: Interest: (12% of delinquent tax per annu			
12. Amount due from previous return			
•			
13. TOTAL DUE WITH RETURN	•••••	••••••	\$
	I dodowo	subject to penalties prescribed	l by ordinance that this return
Deid		any attachments) has been exan	
Paid preparersignature	- knowledge	is a true, correct and complete	return.
	Signature		
Printed Name	Printed Na	ame	
Date Contact phone #	Email	Contact Pho	

COMPLETE THIS SECTION ONLY IF THIS IS A FINAL RETURN Date Business Discontinued_______ Reason Business Discontinued________ Name of Purchaser______ Address_______

INSTRUCTIONS, YEARLY SALES TAX RETURN

GROSS RECEIPTS:

<u>Item 1.</u> Enter here all receipts in appropriate tax column. April 1 - Sept. 30 6% tax is levied excluding long term rentals which remains at the 5% rate; Oct. 1 - March 31 5% tax is levied. If you became a yearly filer midway throughout the year, only report those receipts that haven't already been reported on a quarterly return. <u>Include</u> exempt sales as they will be subtracted from the total under deductions. <u>DO NOT</u> include sales tax on this line in order for final calculations to be correct.

DEDUCTIONS:

- <u>Item 3A. Wholesale.</u> List here sales which are covered by wholesale-resale exemption certificates. No exemptions may be claimed <u>under this category unless</u> covered by certificates. Be prepared to list these on request.
- <u>Item 3B. Long Term Residential Rentals.</u> List here rent received for residential housing for thirty(30) or more consecutive days or an <u>entire calendar month by a person or persons</u> for a room, set of rooms, structure, or suite. Trailer space rental is not exempt. Be prepared to list these on request.
- Item 3C. Outside Municipality. List here sales for which the order is received from outside the municipality by mail, radio or other public communication, and which are also delivered by mail or other common carrier. Be prepared to list these on request.
- Item 3D. Senior citizens with CBS exemption card. Sales, except for alcohol, cigarette, and tobacco products, to persons over 65 years of age who have been issued exemption cards, and are making purchases solely for their personal use. Be prepared to list these on request.
- Item 3E. Government agencies. List here sales to federal, state, or municipal governments. Be prepared to list these on request.
- Item 3F. Government supported exempt agencies. List here sales to agencies whom have been issued an exemption certificate which proves that they are 80% government funded. Be prepared to list these on request.
- Item 3G. Sales over taxable limit. This covers that portion of a selling price for a single sale unit over \$12,000.00 which is sold to and is for the exclusive use of a single family unit. See SGC4.09.100(n) for further clarification.
- <u>Item 3H. Other Exemptions.</u> List here any exempt items not included in the other deductions. **Please explain fully**.

CALCULATIONS:

- Item 5. Net taxable receipts for quarter. To arrive at this figure, subtract your total deductions from your gross receipts.
- Item 6. Tax Calculated from taxable receipts for quarter. Multiply net taxable receipts by 5% or 6%.
- <u>Item 7. Fish Box tax.</u> Enter no. of fish containers retained by fish charter customers & then multiply by \$10.00 sales tax due.
- Item 8. Subtotal tax. Combine the tax calculated for the 5% and 6% rates and the fish box tax.

Item 9 & 10. Late Filing Fee & Penalty. If you are delinquent, add a late fee	Month(s) delinquent	Penalty	Late Fee
for each month or part of a month that you are delinquent as well as a penalty	1 st month or part thereof	5%	\$ 15.00
for any tax owed as per the schedule. >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>	2 nd month or part thereof	10%	\$ 40.00
•	3 rd month or part thereof	15%	\$ 65.00
Payments are applied to late fees, penalty, and interest first before being applied	4 th month or part thereof	20%	\$ 90.00
to the tax owing.	5 th month or part thereof	25%	\$100.00

Item 11. Interest. Add 12% per annum, from date of delinquency, of any delinquent amounts. (TAX x .12 x # of days/365)

<u>Item 13. Total Due with Return.</u> Total lines 8 through 12 and pay amount recorded here. Returns shall be filed by or postmarked prior to 4:45 p.m. on the last day of the month following the end of each quarter. In the event the last day of the month falls on a legal holiday, Saturday, or Sunday, then the return may be filed on the first business day following.