



RESALE APPLICATION INSTRUCTIONS

CITY AND BOROUGH OF SITKA
Department of Finance, Sales Tax Division
100 Lincoln Street, Sitka AK 99835
Ph (907)747-1840 Fax (907)747-0536

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

Review the list below and select four categories that describe the types of items your business purchases in Sitka for resale. You may select a maximum of four categories. Please note that the Sales Tax Office may have added new categories and expanded others over the course of the year. If you need help in selecting the categories that adequately meet your needs, please contact the Sales Tax Office at (907) 747-1840.

<u>Code</u>	<u>Description</u>		
AA	AUTO-ACCESSORIES/PARTS/TIRES	FP	FISH PROCESSING
AB	ALCOHOLIC BEVERAGES	FU	FUEL - ADDITIVES & FUEL
AC	AIRCRAFT-PARTS-ACCESSORIES-OIL	GR	GROCERIES-FOOD & BEVERAGE ONLY
AP	APPLIANCE -PARTS & ACCESSORIES	GRA	GRAPHICS - LETTERING & MATERIALS
AR	ARTIST - MEDIUM/PAPER/CLAY ETC	LA	LANDSCAPING-SUPPLIES & SERVICE
AT	ARTWORK - FRAMING/PRINTING ETC	LB	LODGING-HOUSING INCLUDE BED TX
BO	BOATS - EQUIPMENT / REPAIR	LO	LODGING-HOUSING/SALES TX ONLY
BU	BUILDING-MATERIAL/SERVICES ETC	MT	METAL FABRICATION METAL
CG	CHARTER-GUIDE SERVICE/CHARTERS	PA	PAINT - PAINT ONLY
CJ	CRAFT-JEWELRY/CRAFT SUPPLIES	PH	PHOTOGRAPHY SUPPLIES
CL	CLOTHING-GARMENTS/ACCESSORIES	PL	PLUMBING-MATERIALS/SERVICES
CM	COMPUTOR- HARD / SOFTWARE	PR	PRINTING - PUBLISHING
CN	CLEANING SERVICES	RE	RETAIL STORE - INVENTORY ITEMS
CO	CONCRETE-SUPPLIES/PREPARATION	RF	REFUSE/DEMOLITION DISPOSAL
CR	CRAFT ITEMS	RS	RESTAURANTS-PREPARED FOOD
CT	CONTAINERS-TAKEOUT SUPPLIES	SA	ROAD SALT ONLY
EC	ELECTRONICS - PARTS / UNITS	SN	SEWING NOTIONS - FABRIC/THREAD
EL	ELECTRICAL-MATERIALS & SERVICE	TE	TOUR AND ENTERTAINMENT
ES	ENGINEERING & SURVEY SERVICES	TR	TRANSPORTATION-WATER/LAND TAXI
FI	FISH - FISH & SEAFOOD	VI	VIDEO/AUDIO-SUPPLY/PREPARATION
FO	FOOD - GROCERIES / RESTAURANTS		



APPLICATION FOR RESALE EXEMPTION CERTIFICATE

CITY AND BOROUGH OF SITKA
Department of Finance, Sales Tax Division
100 Lincoln Street, Sitka AK 99835
Ph (907)747-1840 Fax (907)747-0536

All businesses making local 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. Application will not be processed if information is not complete.

Resale applications are processed each Thursday and certificates will be available Friday afternoon. Applications received after 4:30 p.m. on Wednesday will not be processed until the following week.

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

Business Name _____ Sales Tax Account Number _____

Business Owner _____ Phone Number _____

Mailing Address _____

Type of Business Activity _____

Number of cards requested _____ (limit 5)

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

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.

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

1. _____ 3. _____

2. _____ 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 and fine (SGC 4.09.240(b)).

Signature _____ Date _____

Printed Name _____

For Sales Tax Office Use Only

Sales Tax Exemption Number _____ Expiration Date December 31, 20

Application fees: # of Cards Issued _____

Staff Authorization _____ Issue Date _____

**ANTICIPATED VENDORS
USED FOR WHOLESALE PURCHASES**

Please list the vendor names that you anticipate doing wholesale business with. (This would include any people working for you under contract rather than as employees.)

- 1) _____
- 2) _____
- 3) _____
- 4) _____
- 5) _____
- 6) _____
- 7) _____
- 8) _____
- 9) _____
- 10) _____
- 11) _____
- 12) _____
- 13) _____
- 14) _____
- 15) _____
- 16) _____
- 17) _____
- 18) _____
- 19) _____
- 20) _____