



## 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 of goods certificate. Certificates will not be issued if account is not in compliance. Failure to present the certificate at time of purchase will result in sales tax being charged on all 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
AB	ALCOHOLIC BEVERAGES
AC	AIRCRAFT-PARTS-ACCESSORIES-OIL
AP	APPLIANCE -PARTS & ACCESSORIES
AR	ARTIST - MEDIUM/PAPER/CLAY ETC
AT	ARTWORK - FRAMING/PRINTING ETC
BO	BOATS - EQUIPMENT / REPAIR
BU	BUILDING-MATERIAL/SERVICES ETC
CG	CHARTER-GUIDE SERVICE/CHARTERS
CJ	CRAFT-JEWELRY/CRAFT SUPPLIES
CL	CLOTHING-GARMENTS/ACCESSORIES
CO	CONCRETE-SUPPLIES/PREPARATION
CR	CRAFT ITEMS
CT	CONTAINERS-TAKEOUT SUPPLIES
EC	ELECTRONICS - PARTS / UNITS
EL	ELECTRICAL-MATERIALS & SERVICE
ES	ENGINEERING & SURVEY SERVICES
FI	FISH-FISH & SEAFOOD
FO	FOOD - GROCERIES/RESTAURANTS
FP	FISH PROCESSING
FU	FUEL - ADDITIVES & FUEL
GR	GROCERIES-FOOD & BEVERAGE ONLY
LB	LODGING-HOUSING INCLUDE BED TX
LO	LODGING-HOUSING/SALES TX ONLY
PL	PLUMBING-MATERIALS/SERVICES
RE	RETAIL STORE - INVENTORY ITEMS
RS	RESTAURANTS-PREPARED FOOD
SA	ROAD SALT ONLY
SN	SEWING NOTIONS - FABRIC/THREAD
TE	TOUR AND ENTERTAINMENT
TR	TRANSPORTATION-WATER/LAND TAXI
VI	VIDEO/AUDIO-SUPPLY/PREPARATION



# 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. 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. Please list on the back of this form vendor names that you anticipate doing wholesale business with.

Resale exemption 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, 2005

Business Name \_\_\_\_\_ Sales Tax Account Number \_\_\_\_\_

D.B.A. \_\_\_\_\_ Phone Number \_\_\_\_\_

Mailing Address \_\_\_\_\_

Type of Business Activity \_\_\_\_\_

Number of cards requested \_\_\_\_\_ (limit 5)

TYPES OF ITEMS / SERVICES TO BE PURCHASED FOR RESALE (limit 4) - See Resale Codes listing.

NEW APPLICATIONS and RENEWALS: 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 Exemption Certificate is unlawful and subject to prosecution and fine (SGC 4.09.240(b)).

Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_ Ph # \_\_\_\_\_

### For Sales Tax Office Use Only

Resale Tax Exemption Number \_\_\_\_\_ Expiration Date December 31, 2005

Number 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) \_\_\_\_\_