



**This form should not be filed unless this business has been registered with the City and Borough of Sitka.**

**Prior to submitting this form, complete the Business Registration form accompanied with a \$25.00 refundable sales tax deposit. Please contact the sales tax department at (907)747-1840 or by e-mail [marjie@cityofsitka.com](mailto:marjie@cityofsitka.com).**

**COMPLETE THIS SECTION ONLY IF THIS IS A FINAL RETURN**

Date Business Discontinued \_\_\_\_\_ Reason Business Discontinued \_\_\_\_\_  
 Name of Purchaser \_\_\_\_\_ Address \_\_\_\_\_

**INSTRUCTIONS, SALES TAX RETURN**

**GROSS RECEIPTS:**

Item 1. 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. Include non-taxable sales as they will be subtracted from the total under deductions. DO NOT include sales tax on this line in order for final calculations to be correct.

**DEDUCTIONS:**

Item 3A. Wholesale. List here sales which are covered by wholesale-resale exemption certificates. No exemptions may be claimed under this category unless covered by certificates. Be prepared to list these on request.

Item 3B. 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 3C. Senior citizens with CBS exemption card. Sales to persons over 65 years of age who have been issued exemption cards, and are making purchases solely for their personal use.

Item 3D. Government agencies. List here sales to federal, state, or municipal governments. Be prepared to list these on request.

Item 3E. Government supported exempt agencies. List here sales to non-profit agencies whom have been issued an exemption certificate which proves that they are 80% government funded. Be prepared to list these on request.

Item 3F. Sales over taxable limit \$1,000. This covers that portion of a selling price for a single sale unit over \$1,000.00 which is sold to and is for the exclusive use of a single family unit, household or business owners/employees.

Item 3G. Other Exemptions. 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. Total tax due for quarter. Multiply net taxable receipts by 5% or 6%.

Item 7. Subtotal tax. Combine the tax calculated for the 5% and 6% rates.

Item 7A & B. Tax paid for first and second months of the quarter. This will be used only if you are paying estimated monthly payments. If you are not using the monthly plan, disregard this item.

Item 7C. This is allowed only if you have made monthly payments following the schedule below.

<b>Monthly Tax:</b>	<b>Paid by:</b>	<b>Form</b>	<b>Monthly Tax:</b>	<b>Paid by:</b>	<b>Form</b>
January	February 15	Monthly	July	August 15	Monthly
February	March 15	Monthly	August	September 15	Monthly
March	April 30	Quarterly	September	October 31	Quarterly
April	May 15	Monthly	October	November 15	Monthly
May	June 15	Monthly	November	December 15	Monthly
June	July 31	Quarterly	December	January 31	Quarterly

If any payment is late, the discount for the quarter will not be allowed. If you are eligible for discount, compute here 3% of total tax due for quarter, line 7. Discount may not exceed \$100.

Item 8. Penalty. If you are delinquent, add 5% of delinquent tax amount for each month or part of a month that you are delinquent up to 15%\*. This applies only at the end of the quarter. If you are delinquent in monthly payments there is no penalty, but you lose your discount. \*Minimum \$15.00. A \$15.00 penalty is charged on all delinquent returns even when there is no tax due.

Item 9. Interest. Add 12% per annum, from date of delinquency, of any delinquent amounts. (TAX \* .12 \* # of days - 365)

Item 11. Total Tax Due with Return. Total lines 7 through 10 and pay amount recorded here. Returns shall be filed by five p.m. or postmarked prior to 5:00 p.m. on the last day of the month following the end of each quarter year. In the event the last day of the month falls on a legal holiday, then the return may be filed on the first business day following.

