

Quarterly Return Forms are for Registered Businesses Only!

If you are NOT Registered as a Business,
Prior to submitting this form,
complete the Business Registration
Form, accompanied by a minimum of
a \$50.00 refundable sales tax
deposit. Please contact the Sales
Tax Department at (907) 747-1840 or
by email at salestax@cityofsitka.org if
you have any questions.

CITY AND BOROUGH OF SITKA 100 LINCOLN ST - SITKA, AK 99835 907-747-1840 EMAIL: Salestax@cityofsitka.org QUARTERLY SALES TAX RETURN See reverse side for instructions and exemptions. Check here if no business activity this period. Sign, Date, and return form on time to avoid late filing Quarter ending_____ penalty. CHANGE ADDRESS: (Additional Forms Online) ACCT# NAME: Physical CLOSED: Permanently or Sold. Please complete information on back of this form. ADDRESS: (October - March) (April – Sept) Sales Tax Sales Tax 1. GROSS RECEIPTS (EXCLUDING TAX) 5% 6% A. Sales/Service..... B. Rental (Long term)..... XXXXXXXX C. Rentals less than 30 days..... 2. TOTAL RECEIPTS (Add Lines A-C) 3. LESS EXEMPTIONS *A. Wholesale.....* B. Long Term Residential Rentals..... C. Outside municipality..... D. Senior citizens with CBS exemption card..... E. Government agencies..... F. Government supported exempt agencies.....

G. Sales over the taxable limit	
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

7. Fish Box Tax: _____ containers x \$10.00 sales tax =

8. Subtotal Tax (Total Line 6 columns (1-2) and Line 7)...

A. Less tax paid: first month ...

B. Second month ...

C. Credit from previous returns ...

D. Less discount 3% of Line 8 ...

** allowed only if timely monthly payments were made - maximum \$100

13. TOTAL DUE WITH RETURN.....

I declare, subject to penalties prescribed by ordinance, that this return

Paid preparer	signature
Printed Name_	
Date	Contact phone #

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:

<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. <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 under this category unless 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 entire calendar month by a person or persons for a room, set of rooms, structure, or suite. Trailer space rental is not exempt. Be prepared to list these on request.

<u>Item 3C. Outside Municipality.</u> 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.

 $\underline{\text{Item 3G. Sales over taxable limit.}} \\ \text{This covers that portion of a selling price for a single sale unit over $3,000.00 which is sold to and is for the exclusive use of a single family unit. See SGC 4.09.100(n) for further clarification.}$

Item 3H. 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. Tax Calculated from taxable receipts for quarter. Multiply net taxable receipts by 5% or 6%.

Item 7. Fish Box tax. 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.

<u>Item 8A -C. Tax paid for first and second months of the quarter and credit or overpayments on account.</u> This will reflect any payments or credits that may be applied to this quarter's tax due.

Item 8D. This is allowed only if you have made monthly payments following the schedule below.

Monthly Tax:	Paid by:	Form	Monthly Tax:	Paid by:	Form
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 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
This applies only at the end of the quarter.	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 for the quarter.	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.

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