



**Warmest Wishes  
this Holiday season.**

**Marjorie Parmelee, Clerk  
Brenda Calkins, Auditor**

Volume 5, Issue 4  
December 18, 2008



**CITY AND BOROUGH OF SITKA**

**4th Quarter 2008**



### **Resale Tax Exemption Cards**

The applications for Resale Tax Exemption Cards have already been mailed out. If you did not receive an application, you may obtain one on our website or in our offices.

BE REMINDED if you do not have a current card for 2009, you will be required to pay sales tax on your purchases.

FOR IDENTIFICATION, the color of the resale cards are BUFF for 2009. All businesses must request to see a current resale card with a new number in order to not charge their customers sales tax in 2009.



### **CIGARETTE AND TOBACCO PRODUCTS LICENSE EXPIRES DECEMBER 31, 2008**

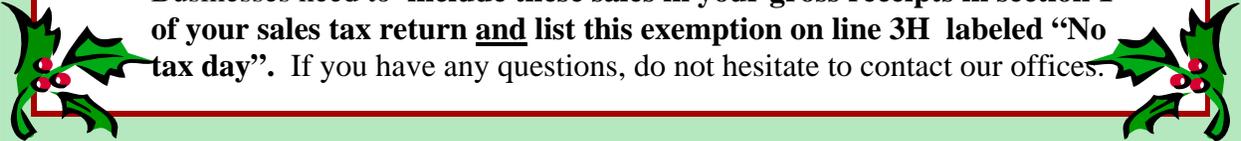
Applications for renewal have been mailed out to those with existing licenses however, if you are importing tobacco products, manufacturing, or selling in the City and Borough of Sitka and did not receive a license application, one may be obtained on our website or in our offices. You are required to be licensed and report your activity per SGC 4.26.



### NO SALES TAX HOLIDAY

Friday, November 28th and Saturday, November 29th, 2008 was adopted by the City and Borough of Sitka’s Assembly as a no sales tax holiday for certain sales. Sales, except for fuel sales and those that are part of a continuing obligation on the buyer (i.e. phone, tv, utilities, etc.), are exempt from sales tax on this designated day.

Businesses need to **include these sales in your gross receipts in section 1 of your sales tax return and list this exemption on line 3H labeled “No tax day”**. If you have any questions, do not hesitate to contact our offices.



#### Gov’t-Funded Non-Profit Agencies

Per SGC 4.09.100(v), Nonprofit organizations that qualify as tax exempt under IRC section 501(c) and derive fifty percent or more of their gross revenue from local, state, or federal government sources are exempt from sales tax if “they qualify”. Agencies that qualified last year have already been sent an application. Agencies must complete the application and submit an annual report showing their qualifications. Upon approval, these agencies will be granted a tax exempt number for 2009. If you did not receive an application, they may be obtained on our website.

**REMEMBER—if you are granting a tax exemption, the customer must have a city issued tax exempt number. The list of approved non-profits is published in the first newsletter of the new year or may be found on our website.**

#### Yearly Filers

4th quarter is the quarter that businesses who have been granted yearly filing status need to file their sales tax return for the entire calendar year. Please complete your yearly tax return and include all sales including residential rents and exemptions for the entire 2008 calendar year.

Yearly filers may also want to consider visiting our website and reading past newsletters for current happenings or you can always provide us with your email to receive correspondence and filing reminders. Email us at [salestax@cityofsitka.com](mailto:salestax@cityofsitka.com) in order to get your email address on our electronic distribution list.



<b>4th Quarter, 2008</b>
October, 2008
November, 2008
December, 2008
DUE February 2nd

**We're on the Web**  
**[www.cityofsitka.com](http://www.cityofsitka.com)**  
Under the “Doing Business in the City” link