



City and Borough of Sitka

TAX DIVISION

100 Lincoln Street • Sitka, Alaska 99835

PHONE: (907) 747-1840 / 747-1853 FAX: (907) 747-0536 E-MAIL: tax@cityofsitka.org

BUSINESS REGISTRATION APPLICATION

Business Identification	Is this a: New Business () Re-Opening () Change in Ownership () *See Page 2*		
	Business Name:		
	Line of Business:		
	Alaska Business License Number:		EIN/Social Security Number:
Contact Information	Mailing Address:		
	City:	State:	Zip:
	Contact Name and Title:		
	Phone Number:	Email Address:	
Specifics	Physical Address in Sitka where business is based or occurring:		
	Nature of Business:		
	State Date of Business Activity in Sitka (Itinerants: Start and End Date):		

Continued on next page. Applicants must complete both pages.

CBS USE ONLY		
Sales Tax Account Number:		
Date:	SIC:	Reviewed By:
Deposit:	Itinerant:	
Planning Department Clearance		
Zone:	Date:	Approved By:
Assessing Department Copy		
Date:	Submitted By:	

Individual information is required for ALL owners of the business

Owner Information	Full Legal Name:	
	Mailing Address:	
	Physical Address:	
	Primary Phone Number:	
	Secondary Phone Number:	
	Social Security Number <u>OR</u> Driver's License Number/State:	
	Office/Title:	Date of Birth:
Owner Information	Full Legal Name:	
	Mailing Address:	
	Physical Address:	
	Primary Phone Number:	
	Secondary Phone Number:	
	Social Security Number <u>OR</u> Driver's License Number/State:	
	Office/Title:	Date of Birth:
Owner Information	Full Legal Name:	
	Mailing Address:	
	Physical Address:	
	Primary Phone Number:	
	Secondary Phone Number:	
	Social Security Number <u>OR</u> Driver's License Number/State:	
	Office/Title:	Date of Birth:
Previous Owner Information	Name:	Phone Number:
	Address:	

I attest that to the best of my knowledge, that the information provided is true and correct.

Signature

Date

Printed Name



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Corporation Personal Guaranty

Sitka General Code 4.09.330(d) requires “the corporate officers, directors, or shareholders of a corporation to provide a personal guaranty and assumption of liability for the payment of the tax due under this chapter.” This form must be attached to the business registration when applying.

Corporation Name:

Doing Business as:
(if applicable)

Alaska Business License #: _____ EIN: _____

Officer/director/shareholder information:

(As listed on back of registration in the owner information area)

Name: _____

Mailing Address: _____

City, State, ZIP: _____

Physical Address: _____

City, State, ZIP: _____

Phone Contact #: (Work) _____ (Home) _____ (Cell) _____

Office/Title:

I understand that I am providing a personal guaranty and am assuming liability for the payment of any sales tax incurred by the above named corporation.

Signature **Date**

FOR OFFICE USE ONLY

Sales Tax Acct.# _____

Date: _____

Received by: _____

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City and Borough of Sitka

General Information on the Collection and Filing of Sales Tax

Business Registration

A city business registration form and sales tax deposit is required of anyone engaging in business or has a rental in the City and Borough of Sitka. For non-resident business or itinerant business, see section Itinerant Business.

Sales Tax Rate

All sales, rentals and services provided during the months of:

- October, November, December, January, February, and March is taxed at 5%.
- April, May, June, July, August, and September is taxed at 6%.

Itinerant Businesses - Itinerant businesses is any and all persons temporarily engaging in the sale of any goods and services. Itinerant business are required to register and remit tax in full prior to leaving the City and Borough, or within 24 hours after expiration of their license. A \$2.00 per day fee (\$25.00 maximum), and a \$50.00 minimum deposit is required. To apply for an Itinerant License, see online form [Business & Itinerant Registration Form](#). (SGC 6.04.010-120 & SCG 4.09.270.4)

Long Term Residential and Commercial Rent - Residential Long Term Rent paid for thirty (30) consecutive days or more, or an entire calendar month is exempt from sales tax. **Other long term rentals**, including commercial property, trailer space and lot fees, rented for thirty (30) or more consecutive days or an entire calendar month by a single person or persons of a room, set of rooms, structure or suite such as trailer spaces, is taxed year round at a rate of 5%.

Short Term Residential and Commercial Rent - Bed Tax = 6% bed tax year round, on short term rentals (less than 30 consecutive days). This tax shall be in addition to the general sales tax of the municipality, and is required to file quarterly returns. See Sales Tax Rates.

Filing a Return - Each person engaged in business or non-casual sales in the City and Borough of Sitka, is subject to taxation under Section 4.09.010 and shall file a return. **Important Note:** Returns must be filed even if there are no sales transacted in that particular quarter. Returns are mailed to you prior to the file deadline. If you do not receive a return by quarter end dates (listed below), it is your responsibility to obtain one. Forms are available online at www.cityofsitka.com/Business/taxes or from the tax office, located at 100 Lincoln Street, 2nd Floor Finance. Tax is only charged on the first \$3,000 of a Single Sale or billing unit. (Effective Oct 1, 2015)

Quarterly

Return and due dates for quarters:

Q1 Ending March 31 st	Due April 30 th
Q2 Ending June 30 th	Due July 31 th
Q3 Ending September 30 th	Due October 31 st
Q4 Ending December 31 st	Due January 31 st

Late Fees, penalty and interest are charged on all late returns. Returns become delinquent one month following the end of the quarter. See [Late Fees, penalty and interest](#) for more information.

Discounts for Quarterly Filers

Monthly tax payments are encouraged and are available for all businesses that meet the following guidelines. A 3% discount (up to \$100.00) will be available when a business files their quarterly returns, and only for those business who's accounts are current and make on-time consecutive monthly payments by the 15th of each month. Quarterly return are still required to be filed (showing revenue for all three months). If your business made no sales, a quarterly return is still required.

Yearly

The yearly sales tax return is due January 31st of each year, for the prior year's revenue.

To qualify for a Yearly Filing Returns

- Business must be current on their Sales Tax Filings,
- File on-time quarterly returns, for a calendar year,
- The total amount collected and remitted to the City and Borough of Sitka is two hundred dollars (\$200) or less. SGC 4.09.270.3
- Applicant must request this option by filling out a [Yearly Filer Request Form](#).

Exemption

The following sales are exempt from taxation SCG 4.09.100:

- Wholesalers** who do not wish to pay sales tax must have completed an annual [Resale Exemption Application](#) and submit application fee to obtain a resale exemption card. This card must be presented to the retailer and the item wishing to be tax exempt must fall under the category listed on the card in order to qualify for tax exemption. The businesses not charging tax must maintain this number in their records to justify their exemptions on the sales tax return.

Government agencies are tax exempt.

Non-profit organizations are exempt from collecting sales tax on occasional sales or fund raising projects but are not exempt from paying sales tax on purchases, rents, or services rendered to them. This includes churches. To apply, see [Non-Profit Exempt Application](#)

Tax Cap Exemption is only to be charged on the first \$12,000.00 of a single sale or billing unit, (i.e., if you sold an appliance for \$14,100.00, you would only charge tax on the first \$12,000.00). SCG 4.09.100 (n)

Other Exemptions are available. See [SCG 4.09.100 Exemptions](#).

Late Fees, Penalties, and Interest

Late Fees, penalty and interest are charged on all late returns. Returns become delinquent one month following the end of the quarter. (i.e., the quarter ending March 31st, is due by the 30th day of April).

Q1 Ending March 31 st	Due April 30th
Q2 Ending June 30 th	Due July 31th
Q3 Ending September 30 th	Due October 31st
Q4 Ending December 31 st	Due January 31st

- Late Filing Fees* are charged at a minimum of \$15.00 increasing to as high as \$100.00.
- Penalty* is charged at 5% of delinquent tax per month up to 25%.
- Interest* is charged at 12% of delinquent tax per annum.

Months Late	Late Fee	Penalty	Interest
1	15.00	5%	12% Per Annum
2	40.00	10%	12% Per Annum
3	65.00	15%	12% Per Annum
4	90.00	20%	12% Per Annum
5	100.00	25%	12% Per Annum

Interest Calculation: $(TAX\ DUE \times .12 \times \# \text{ of Days}/365)$

Filing Instructions For filing instructions, see the back side of your [blue quarterly return](#). Returns are mailed to you for completion no later than the last day of the quarter. If you do not receive a return by March 31st, June 30th, September 30th or December 31st, it is your responsibility to obtain one from the city offices or online at www.cityofsitka.com Business Tax Forms.

Change in Ownership or Closing your Business

Closing or Selling your Business? Final returns must be filed for a business that has sold or has closed permanently within 15 days of closing your business.

- Front Side of Return: Mark the box **CLOSED**: Permanently or Sold.
- Update Mailing Address: If you have a Deposit on file, we will mailed back to you using your address on file.
- Back Side of Return: Fill in the new owner's information if the business sold.
- A final return must be submitted no later than 10 days after selling the business. If you are just closing out the account you may wait until the end of the quarter to file your return.

Update your Account using the [Business Information Change Form](#)

Additional Taxes and Fees

- Cigarette & Tobacco Products Excise Tax** = \$.1231 per cigarette/90% of the wholesale price on Tobacco Products,
- Fish Box Tax** = \$10.00 per box, and
- Drivers Facility Charge** = 4% on rentals of motorized passenger vehicles.

Contract your sales tax office about licensing and forms for remitting these additional taxes and fees. Tax Division (907) 747-1840.

Need More Information?

Laurie A Serka
Tax Clerk
907-747-1840

tax@cityofsitka.org



Visit Us Online
www.cityofsitka.com

Tax Code
Fillable Tax Forms
Applications
General Information
Fish Box Information

Hannah Nelson
Tax Accountant
907-747-1853

tax@cityofsitka.org



CITY and BOROUGH OF SITKA - SALES/BED TAX MONTHLY PAYMENT FORMS

TO TAKE 3% COLLECTION DISCOUNT at the end of the quarter (maximum of \$100.00 discount allowed), you must pay sales and bed tax monthly. The amount to be paid for the first two months of the quarter is to be the estimated tax collected during the month, but not less than one third of the total tax paid during the previous quarter, or during the same quarter of the previous year. Payments must be received each month to be eligible to receive the discount. PLEASE ENTER AMOUNT OF TAX ENCLOSED, DETACH BLUE COPY OF MONTHLY PAYMENT FORM AND SEND WITH YOUR PAYMENTS.

Tax Collected during:

January
February
March

April
May
June

July
August
September

October
November
December

Must be paid by:

February 15
March 15
April 30

May 15
June 15
July 31

August 15
September 15
October 31

November 15
December 15
January 31

Include with Payment:

Blue copy of payment form
Blue copy of payment form
Blue quarterly tax return

Blue copy of payment form
Blue copy of payment form
Blue quarterly tax return

Blue copy of payment form
Blue copy of payment form
Blue quarterly tax return

Blue copy of payment form
Blue copy of payment form
Blue quarterly tax return

CITY and BOROUGH OF SITKA MONTHLY SALES/BED TAX PAYMENT

Tax collected during the month of February 2016
Month & Year

Office Use Only	
Rec'd	
Check	Cash

* 01-00001
Account No.

\$100.00

* The Cookie Shop
Name of Business

100.00

* Dan Smith
Contact person

907-555-5555



* **REQUIRED FIELDS***
Detach Original - Send with payment & retain duplicate.

Mail to:
City & Borough of Sitka
100 Lincoln St
Sitka, AK 99835

CITY and BOROUGH OF SITKA MONTHLY SALES/BED TAX PAYMENT

Tax collected during the month of January 2016
Month & Year

Office Use Only	
Rec'd	
Check	Cash

* 01-00001
Account No.

100.00

* The Cookie Shop
Name of Business

* Dan Smith
Contact person



* **REQUIRED FIELDS***
Detach Original - Send with payment & retain duplicate.

Mail to:
City & Borough of Sitka
100 Lincoln St
Sitka, AK 99835

CITY AND BOROUGH OF SITKA

100 LINCOLN ST - SITKA, AK 99835 907-747-1840 EMAIL: Salestax@cityofsitka.org

QUARTERLY SALES TAX RETURN



Check here if no business activity this period. Sign, Date, and return form on time to avoid late filing penalty.

See reverse side for instructions and exemptions.

Quarter ending March 31, 2016

ACCT # 01-00001

NAME: The Cookie Shop

ADDRESS: 123 Smith Street
Sitka, Alaska 99835

CHANGE ADDRESS: (Additional Forms Online)

Mailing _____

Physical _____

CLOSED: Permanently or Sold. Please complete information on back of this form.

	(October - March) Sales Tax 5%	(April - Sept) Sales Tax 6%
1. GROSS RECEIPTS (EXCLUDING TAX)		
A. Sales/Service.....	<u>5,000.00</u>	_____
B. Rental (Long term).....	_____	XXXXXXXXXX
C. Rentals less than 30 days.....	_____	_____
2. TOTAL RECEIPTS (Add Lines A-C)	_____	_____
3. LESS EXEMPTIONS		
A. Wholesale.....	<u>200.00</u>	_____
B. Long Term Residential Rentals.....	_____	XXXXXXXXXX
C. Outside municipality.....	_____	_____
D. Senior citizens with CBS exemption card....	<u>200.00</u>	_____
E. Government agencies.....	_____	_____
F. Government supported exempt agencies.....	_____	_____
G. Sales over the taxable limit	_____	_____
H. Other exemptions -attach list-	_____	_____
4. TOTAL EXEMPTIONS (Add Exceptions A-H) (<u>400.00</u>)	(_____)	(_____)
5. Net Taxable Receipts (Subtract <u>Line 2</u> from <u>Line 4</u>)	<u>4,600.00</u>	_____
	X .05	X .06
6. Calculate Tax (multiply line 5 by tax rate)	<u>230.00</u>	_____
	(1)	(2)
7. Fish Box Tax: _____ containers x \$10.00 sales tax = _____		
8. Subtotal Tax (Total <u>Line 6</u> columns (1-2) and <u>Line 7</u>)		\$ <u>230.00</u>
A. Less tax paid: first month		(<u>100.00</u>)
B. Second month.....		(<u>100.00</u>)
C. Credit from previous returns.....		(_____)
D. Less discount 3% of Line 8..... 3% Available for Pre-Payments		(<u>6.90</u>)
<small>** allowed only if timely monthly payments were made - maximum \$100</small>		
9. Add: Late Filing Fee: (\$15.00 for first month to \$100.00 - see back for schedule)		_____
10. Add: Penalty: (5% per month or part thereof to 25% - see back for schedule)		_____
11. Add: Interest: (12% of delinquent tax per annum)		_____
12. Amount due from previous return		_____
13. TOTAL DUE WITH RETURN		\$ <u>23.10</u>

Paid preparer _____ signature
Printed Name _____
Date _____ Contact phone# _____

I declare, subject to penalties prescribed by ordinance, that this return (including any attachments) has been examined by me and to the best of my knowledge is a true, correct and complete return.

Signature _____
Printed Name _____
Email _____
Date _____ Contact Phone# _____



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 and the \$26.25 fee is not included.**

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, 20 _____

Business Name _____ Sales Tax Account # _____

Business Owner _____ Phone Number _____

Mailing Address _____

Type of Business Activity _____

E-mail Address _____

Number of cards requested _____ (limit 5)

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.

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

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

1. _____ 2. _____ 3. _____ 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, fine, and loss of usage (SGC 4.09.240).

Signature _____ Printed Name _____ Date _____

SGC 4.09.230 requires a fee of twenty-five dollars plus tax (\$ 26.25 if paid by 03/31/15) be made at time of application and five dollars plus tax (\$5.00 + tax) for each replacement card. All applications must be paid before cards will be mailed

For Sales Tax Office Use Only

Sales Tax Exemption Number _____ Expiration Date December 31, 20 _____

Application fees: # of Cards Issued _____ Fee: \$ 25.00 Tax: \$ 1.25 Total Rec'd: \$ _____

Issue Date _____ Cash _____ Check _____ Credit Card _____

Staff Authorization _____



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. **A \$25.00 fee (plus tax) will be charged with each application** and a \$5.00 fee (plus tax) will be charged for each replacement card if the cards must be replaced due to loss.

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

Please review the list below and select a maximum of four categories that describe the types of items your business purchases in Sitka for resale. Please note that we have added new categories and edited others. If you need help in selecting the categories that adequately meet your needs, please call.

AA	AUTO-ACCESSORIES/PARTS/TIRES	GP	GRAPHICS - LETTERING & MATERIALS
AB	ALCOHOLIC BEVERAGES	GR	GROCERIES-FOOD & BEVERAGE ONLY
AC	AIRCRAFT-PARTS-ACCESSORIES-OIL	HA	HAULING - TRUCKING SERVICES
AP	APPLIANCE -PARTS & ACCESSORIES	HC	HEATING / COOLING PARTS
AR	ARTIST - MEDIUM/PAPER/CLAY ETC	HD	HIDES - FUR - LEATHER ETC
AT	ARTWORK - FRAMING/PRINTING ETC	HP	HIDE PROCESSING - TANNING
AU	AUTO RENTAL	HY	HYDRO TESTING
BO	BOATS-EQUIPMENT / MARINE REPAIR /PARTS	IN	RETAIL INVENTORY ITEMS
BU	BUILDING-MATERIAL/SERVICES ETC	LA	LANDSCAPEING-SUPPLIES & SERVICE
CG	CHARTER-GUIDE SERVICE/CHARTERS/TOURS	LB	LODGING-HOUSING INCLUDE BED TX
CJ	CRAFT-JEWELRY/CRAFT SUPPLIES	LO	LODGING-HOUSING/SALES TX ONLY
CL	CLOTHING-GARMENTS/ACCESSORIES	MT	METAL FABRICATION METAL
CM	COMPUTOR- HARD / SOFTWARE	PA	PAINT - PAINT ONLY
CN	CLEANING SERVICES	PH	PHOTOGRAPHY SUPPLIES
CO	CONCRETE-SUPPLIES/PREPARATION	PL	PLUMBING-MATERIALS/SERVICES
CS	CONSULTING	PP	PROPANE - LIQUID PROPANE
CT	CONTAINERS-TAKEOUT SUPPLIES	PR	PRINTING - PLUBLISHING
EC	ELECTRONICS - PARTS / UNITS	RF	REFUSE/DEMOLITION DISPOSAL
EL	ELECTRICAL-MATERIALS & SERVICE	RO	ROCK / GRAVEL
ER	EQUIPMENT RENTAL	RS	RESTAURANTS-PREPARED FOOD
ES	ENGINEERING & SURVEY SERVICES	SA	ROAD SALT ONLY
EX	EXCAVATION- ROCK & EXCAVATION	SN	SEWING NOTIONS - FABRIC/THREAD
FA	FUEL ADDITIVES - ADDITIVES FOR FUEL	TE	TOUR AND ENTERTAINMENT
FI	FISH - FISH & SEAFOOD	TR	TRANSPORTATION-WATER/LAND TAXI
FL	FUEL - ADDITIVES & FUEL	TS	TUTORING SERVICES
FO	FOOD - GROCERIES / RESTAURANTS	VI	VIDEO/AUDIO-SUPPLY/PREPARATION
FP	FISH PROCESSING	WO	WOOD / LUMBER FOR ART / CARVING