



City and Borough of Sitka

TAX DIVISION

100 Lincoln Street • Sitka, Alaska 99835

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

BUSINESS REGISTRATION APPLICATION

Business Identification	Is this a: New Business () Re-Opening () Change in Ownership () *Complete <i>Previous Owner</i> section below		
	Business Name		
	Line of Business		
	Alaska Business License No.	EIN or Social Security Number	
Contact Information	Sales Tax Contact Information		
	Mailing Address		
	City	State	Zip
	Contact Name & Title		
Other Business Information	Physical Address in Sitka where business is based or occurring (see top of following page):		
	Business Phone No.	Cell:	E-mail:
	Start Date of Business Activity in Sitka (itinerants-list start and end date)		
	Type of Organization: Sole Proprietorship () Partnership () Corporation () LLC () Other ()		
	Is it a Lodging Facility? No () Hotel/Motel () Bed & Breakfast () Short-Term Rental () Long Term Rental ()		
	Total # of units/rooms available for rent?	Provide the physical locations of all rentals on the back of this form.	
*Previous Owner	Previous Owner Name		
	Previous Owner Address		
	City	State	Zip

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

Signature _____

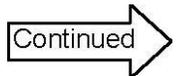
Date _____

Printed Name _____

Deposit may be required to complete your registration. See General Information.

If this business is a corporation, officers must sign a personal guarantee.

Continued on the back of this form. Applicants must complete both sides.



CBS USE ONLY

Sales Tax Account No. _____

Deposit (100-2100-001) _____

Date _____ SIC# _____

Itinerant Fee _____

Reviewed by: _____ (100-300-320-3201-007)

Planning Dept. Clearance:

ZONE: _____ DATE: _____ Approved by: _____

*The Planning Dept. must be notified if nature or location of business changes.

** Attach additional owner or physical location information if necessary.

Please Print Legibly		
Sitka Location Business Description	<u>Location</u> Specific local address of your business (or your home base/office):	
	<u>Nature of Business</u> What, specifically, does your business do in Sitka?	
Owner Information	Individual information is required on all owners of the business **	
	Last Name	First Name
	Mailing Address	
	City	State
	Physical Address	
	City	State
	Work Phone	Social Security No.
	Home Phone	Driver's License No.
Office or Title	Date of Birth	
Owner Information	Individual information is required on all owners of the business **	
	Last Name	First Name
	Mailing Address	
	City	State
	Physical Address	
	City	State
	Work Phone	Social Security No.
	Home Phone	Driver's License No.
Office or Title	Date of Birth	
Owner Information	Individual information is required on all owners of the business **	
	Last Name	First Name
	Mailing Address	
	City	State
	Physical Address	
	City	State
	Work Phone	Social Security No.
	Home Phone	Driver's License No.
Office or Title	Date of Birth	



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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.

- **Senior citizens** have tax exemption cards with numbers that they are required to show you for your records. See [Senior Tax Exemption Application](#)
- **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 \$3,000.00 of a single sale or billing unit, (i.e., if you sold an appliance for \$4,100.00, you would only charge tax on the first \$3,000.00). 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.

<u>Months Late</u>	<u>Late Fee</u>	<u>Penalty</u>	<u>Interest</u>
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?

Kristy Hunt
Tax Clerk
907-747-1840
tax@cityofsitka.org



Visit Us Online
www.cityofsitka.com

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General Information
Fish Box Information*

Hannah Nelson
Tax Accountant
907-747-1853
tax@cityofsitka.org

