



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



APPLICATION FOR RESALE EXEMPTION CERTIFICATE

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100 Lincoln Street, Sitka AK 99835
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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 \$25.00 fee (plus tax) 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 Number _____

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. _____ 3. _____

2. _____ 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 _____ Date _____

Printed Name _____

For Sales Tax Office Use Only

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

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

Cash _____ Check _____

Credit Card _____

Staff Authorization _____ Issue Date _____