



CITY AND BOROUGH OF SITKA

100 LINCOLN ST, SITKA, AK 99835 TEL: 907-747-1840 EMAIL: tax@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 penalty.

Quarter ending _____, 20__

ACCT # _____

NAME: _____

ADDRESS: _____

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.....	_____	_____
B. Rental (Long term).....	_____	XXXXX
C. Rentals less than 30 days.....	_____	_____
2. TOTAL RECEIPTS (Add Lines A-C)	_____	_____
3. LESS EXEMPTIONS		
A. Wholesale.....	_____	_____
B. Long Term Residential Rentals.....	_____	XXXXX
C. Outside municipality.....	_____	_____
D. Government agencies.....	_____	_____
E. Government supported exempt agencies.....	_____	_____
F. Sales over the taxable limit.....	_____	_____
G. Other exemptions -attach list-	_____	_____
4. TOTAL EXEMPTIONS (Add Exceptions A-G)	(_____)	(_____)
5. Net Taxable Receipts (Subtract <u>Line 2</u> from <u>Line 4</u>)	_____	_____
	X .05	X .06
6. Calculate Tax (multiply line 5 by tax rate)	_____	_____
	(1)	(2)
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		
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.....		\$ _____

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# _____

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:

Item 1. 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. Include exempt sales as they will be subtracted from the total under deductions. DO NOT include sales tax on this line in order for final calculations to be correct.

DEDUCTIONS:

Item 3A. Wholesale. 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.

Item 3B. Long Term Residential Rentals. 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.

Item 3C. Outside Municipality. 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. Government agencies. List here sales to federal, state, or municipal governments. Be prepared to list these on request.

Item 3E. Government supported exempt agencies. List here sales to agencies whom have been issued an exemption certificate which proves that they are 50% government funded. Be prepared to list these on request.

Item 3F. Sales over taxable limit. This covers that portion of a selling price for a single sale unit over \$12,000.00 which is sold to and is for the exclusive use of a single family unit. See SGC 4.09.100(n) for further clarification. Effective Oct 1, 2017 sales over \$12,000 are exempt.

Item 3G. 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.

Item 8A -C. Tax paid for first and second months of the quarter and credit or overpayments on account. 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	<u>Month (s) delinquent</u>	<u>Penalty/Late Fee</u>
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)

Item 13. Total Due with Return. 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.