

knowledge is a true, correct, and complete return.

 \Box Check here if form is being signed by a paid preparer.

QUARTERLY SALES, TRANSIENT ROOM, & MARIJUANA TAX RETURN

For the quarter ending:

Send completed return and payment to:

City and Borough of Sitka

Finance Department - Sales Tax

Finance Department - Sales Tax 100 Lincoln Street Sitka, Alaska 99835

Via email: tax@cityofsitka.org
Questions call 907-747-1840

☐ Check here if no business activity this period. Sign, date form on time to avoid late filing fee.	, and return	Mailing:	ESS: (Additional forms or		
Account #:		Physical:			
Name:		closed: Permanently or Sold. <u>Please complete</u> information on the back of this form.			
Address:					
See reverse side for instructions and	(Oct March)	(April – Sept.)	(All Year)		
exemptions.	Sales Tax	Sales Tax	Trans. Room Tax	Marijuana Tax	
1. GROSS RECEIPTS (EXCLUDING TAX)	5%	6%	6%	8%	
A. Sales/service					
B. Rentals of Real Property (long-term)		<u>X (always 5%) X</u>			
C. Rentals of Equipment (long-term)					
D. Rentals of Real Property (less than 30 days)					
E. Rentals of Equipment (less than 30 days)					
2. TOTAL RECEIPTS (Add lines A-E)					
3. LESS EXEMPTIONS					
A. Wholesale/resale					
B. Long-term residential rentals		XXXXXXXXXXX		XXXXXXXXXXX	
C. Outside municipality					
D. Senior citizens with exemption card				XXXXXXXXXXX	
E. Government agenciesF. Government supported exempt agencies					
F. Government supported exempt agenciesG. Sales over the taxable limit					
H. Other exemptions -attach list: REQUIRED-					
4. TOTAL EXEMPTIONS (Add exemptions A-H)	<u> </u>				
5. Net Taxable Receipts	()	()	((
(Subtract <u>Line 4</u> from <u>Line 2</u>)					
(Subtract Line 4 Hom Line 2)	X .05	X .06	X .06	X .08	
6. Calculate Tax (multiple line 5 by tax rate)				-	
	(1)	(2)	(3)	(4)	
7. Fish Box Tax: containers x \$10.0					
8. Subtotal Tax (Total Line 6 columns (1-4) and	Line 7		\$		
A. Less tax paid: First month			()	
B. Less tax paid: Second month			(
C. Credit from previous returns	hh		(
D. Less discount 3% of Line 8 ** if timely mont			00.00 ()	
9. Add: Late Filing Fee (\$15.00 for first month to \$10. Add: Penalty (5% per month or part thereof to		•			
11. Add: Interest (12% of delinquent tax per annu		•			
12. Amount due from previous return(s)	iii — calculation on i	Jackj			
13 TOTAL DUE WITH RETURN			<u> </u>		
13 IOIAL DOL WIIII KLIOKN			· · · · · · · · · · · · · · · · · · ·		
I declare, subject to penalties prescribed by ordinance, that	this return (including a	ind attachments) has be	en examined by me and	to the best of my	

Signature: ______Printed Name: ______

Date: _____ Phone #: _____

Email:

COMPLETE THIS SECTION ONLY IF THIS IS A FINAL RETURN Date Business Discontinued______ Reason Business Discontinued______ Name of Purchaser______ Address______

INSTRUCTIONS, SALES & TRANSIENT LODGING TAX RETURN

GROSS RECEIPTS:

<u>Item 1.</u> Enter here all receipts in appropriate tax column. April 1st – Sept. 30th 6% tax is levied excluding long-term rentals which remains at the 5% rate; Oct. 1st - March 31st 5% tax is levied. Line 1D should be the same in the sales tax columns and the transient room tax column except in the Lodge or Charter Industry where market value is used to establish room tax. <u>Include</u> exempt sales as they will be subtracted from the total under deductions. <u>DO NOT</u> include sales tax on this line for final calculations to be correct.

The sales tax rate of marijuana and marijuana products is 8% starting January 1, 2024.

EXEMPTIONS:

<u>Item 3A. Wholesale.</u> 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.

<u>Item 3B. Long Term Residential Rentals.</u> 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.

<u>Item 3C. Outside Municipality.</u> 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 another common carrier. Be prepared to list these on request.

<u>Item 3D. Sales to senior citizens with exemption card.</u> Sales, except for alcoholic beverages, cigarettes or tobacco products, and marijuana or marijuana products to persons over 65 years of age who have been issued exemption cards and are making purchases solely for their personal use. Be prepared to list these on request.

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

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

<u>Item 3G. Sales over taxable limit.</u> 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 4.25.100(n) for further clarification.

Item 3H. Other Exemptions. List here any exempt items not included in the other deductions. Please explain fully.

CALCULATIONS:

<u>Item 5. Net taxable receipts for quarter.</u> 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.

<u>Item 8A -C. Tax paid for first and second months of the quarter and credit or overpayments on account.</u> This will reflect any payments or credits that may be applied to this quarter's tax due.

<u>Item 8D.</u> 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	Month(s) delinquent	Penalty	Late Fee
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 * .12 * (# of days/365))

<u>Item 13. Total Due with Return.</u> 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.

Rev. 8/2024