

Account #:

A. Sales/service

3. LESS EXEMPTIONS

5. Net Taxable Receipts

A. Wholesale/resale

C. Outside municipality

E. Government agencies

Name: Address:

YEARLY SALES & TRANSIENT ROOM TAX RETURN

Send completed return and payment to: City and Borough of Sitka

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

> > X .06

(3)

Via email: tax@cityofsitka.org For the YEAR ending: Phone: 907-747-1840 CHANGE ADDRESS: (Additional forms online) \Box Check here if no business activity this period. Sign, date, and Mailing: return form on time to avoid late filing fee. Physical: CLOSED: Permanently or Sold. Please complete information on the back of this form. See reverse side for instructions and exemptions. (October – March) (April – September) (All Year) Sales Tax Sales Tax **Transient Room Tax** 1. GROSS RECEIPTS (EXCLUDING TAX) 5% 6% 6% B. Rentals of Real Property (long-term) XX (always 5%) XX 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) B. Long-term residential rentals XXXXXXXXXXXXXX D. Sales to senior citizens with exemption card F. Government supported exempt agencies G. Sales over the taxable limit H. Other exemptions -attach list: REQUIRED-4. TOTAL EXEMPTIONS (Add exemptions A-H) (Subtract Line 4 from Line 2)

X .05 X .06 6. Calculate Tax (multiple line 5 by tax rate) (1)

7. Fish Box Tax:	containers x \$10.00 sales tax =	
8. Subtotal Tax (Total Line	6 columns (1-3) and Line 7	\$
A. Less tax paid		(

B. Credit from previous return(s) 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 – calculation on back)

12. Amount due from previous return(s)

13 TOTAL DUE WITH RETURN

	(including and attachments) has been examined by me and to the best of my
knowledge is a true, correct, and complete return.	Signature:
	Printed Name:
\Box Check here if form is being signed by a paid preparer.	Email

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

COMPLETE THIS SECTION ONLY IF THIS IS A FINAL RETURN

Date Business Discontinued	Reason Business Discontinued	
Name of Purchaser	Address	

GROSS RECEIPTS:

<u>Item 1.</u> Enter here all receipts in the appropriate tax column. April 1^{st} - Sept. 30^{th} 6% tax is levied excluding long-term rentals which remains at the 5% rate; Oct. 1^{st} - March 31^{st} 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 in order for final calculations to be correct.

DEDUCTIONS:

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

Item 5. Net taxable receipts for year. To arrive at this figure, subtract your total deductions from your gross receipts.

Item 6. Tax Calculated from taxable receipts for year. 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 payments paid during the year or overpayments on account.</u> This will reflect any payments or credits that may be applied to this year's tax due.

Item 9 & 10. Late Filing Fee & Penalty. If you are delinquent, add a late fee	Month(s) delinquent	<u>Penalty</u>	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

^{**}If seller fails to file yearly sales tax return by due date, seller may be required to file and remit sales tax quarterly. If the seller fails to file yearly sales tax return and the amount of sales tax collected during the period of the return exceeds five hundred dollars, seller may be required to submit sales tax returns and remit sales tax to the city and borough of Sitka monthly for a minimum of one year.**

<u>Item 11</u>. <u>Interest.</u> Add 12% per annum, from date of delinquency, of any delinquent amounts. (TAX * .12 * (# of days/365))

<u>Item 13</u>. <u>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 the year. 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. 08/2024