



Matanuska-Susitna Borough Cigarette and Tobacco Products EXCISE TAX RETURN

Send completed return to:

Matanuska-Susitna Borough
Revenue & Budget Division
Sales & Excise Tax Office
350 E Dahlia Avenue
Palmer Alaska 99645

This return must be filed and the tax paid on or before the last day of the month following the month during which the cigarettes and other tobacco products were manufactured, imported or acquired. Supporting schedules and copies of supporting invoices must accompany this return.

NAME AND ADDRESS AS IT APPEARS ON THE CIGARETTE AND TOBACCO PRODUCTS LICENSE:	RETURN FOR THE MONTH OF:	YEAR:
	CONTACT NAME:	
NAME UNDER WHICH THE CIGARETTE OR TOBACCO PRODUCTS BUSINESS IS BEING OPERATED:	PHONE NUMBER:	LICENSEE NO:

1. Totals carried forward from Supporting Schedules:
 - a. Number of cigarettes manufactured or imported during the month
 - b. Less deductions for sales to Exemption Cardholders (See MSB 3.30.050 and 3.30.060)
 - c. Less other deductions (See MSB 3.30.050 and 3.30.060)
2. Total number of taxable cigarettes (line 1 a less lines 1b and 1c)
3. Tax @ 118 mils per cigarette (Multiply line 2 by **.118**)
4. Totals carried forward from Supporting Schedules:
 - a. Wholesale price of tobacco products manufactured or imported during the month
 - b. E-Cigs imported during the month
 - c. Less deductions for sales to Exemption Cardholders (See MSB 3.30.050 and 3.30.060)
 - d. Less other deductions (See MSB 3.30.050 and 3.30.060)
5. Total wholesale price of taxable tobacco products (line 4a plus line 4b less 4c & 4d)
6. Tax @ 55% (Multiply line 5 by **.55**)
7. Total cigarette and tobacco products tax (Add lines 3 and 6)
8. Prior month adjustment (Attach explanation)
9. Total cigarette and tobacco products tax due (Total of lines 7 and 8)
10. Penalty – Failure to File Timely (6% or 15% of line 9. See MSB 3.30.145(B))
11. Penalty – Failure to Pay Timely (6% or 15% of line 9. See MSB 3.30.145(B))
12. Interest – Pursuant to Code Section 3.30.160, interest at the rate of 12% per annum shall accrue on the unremitted balance of taxes due from the operator. To calculate interest due, multiply the amount on Line 9 by .00033 for each day the tax is delinquent.
13. Total AMOUNT DUE RETURN (Add lines 9 through 12)

1a			
1b			
1c			
2			
	3		
4a			
4b			
4c			
5			
	6		
	7		
	8		
	9		
	10		
	11		
	12		
	13		

A check made payable to the MATANUSKA-SUSITNA BOROUGH for the amount on line 13 must accompany this return

OTHER INFORMATION REQUIRED BY THE BOROUGH:

	NUMBER OF CIGARETTES ACQUIRED WITHIN THE MATANUSKA-SUSTINA BOROUGH WITH TAX INCLUDED
\$.	WHOLESALE PRICE OF OTHER TOBACCO PRODUCTS ACQUIRED WITHIN THE MATANUSKA-SUSTINA BOROUGH WITH TAX INCLUDED

I certify under penalty of perjury that this return, including all accompanying schedules and invoices, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return of all cigarettes and other tobacco products manufactured, imported or acquired in the Matanuska-Susitna Borough during the month specified above.

SIGNATURE OF TAXPAYER OR OFFICER OF CORPORATION:	TITLE (PLEASE PRINT):	DATE:
NAME, ADDRESS AND SIGNATURE OF AGENT OR PREPARER		DATE:

Note: This return must be filed by each licensee even if no cigarettes or other tobacco products were manufactured, imported or acquired during the month covered.

