

Matanuska-Susitna Borough Code 3.70 details the application, exceptions, collections & payment of sales tax. **ALL RETURNS MUST BE FILED – INCLUDING ZERO SALES FOR ASSISTANCE, CALL (907)861-8503. DUE IN OFFICE BY 5PM:**

Talkeetna Area 36

Sales Tax Return

REPORTING PERIOD	DUE DATE	GROSS RECEIPTS FOR THIS PERIOD	
		<i>If gross receipts include sales tax, divide the total amount by 1.03 to take the sales tax out then enter the taxable amount on line 1.</i>	
REQUEST TO PRE-FILE ZERO SALES THROUGH:	MONTH	YEAR	[1] TAXABLE AMOUNT
			EXEMPT SALES (transfer from Sales Tax Exemption Log:
			2a. Sales to government agencies
			2b. Sales to Non-profit organizations
			2c. Sales for resale (wholesale)
			2d. Sales over first \$1,000 (total over)
			2e. Other claimed exemptions
			[2] TOTAL EXEMPT SALES (add 2a - e)
LICENSE #	SALES TAX ACCT: 		[3] NET TAXABLE SALES (line 1 less line 2)
LOCATION (update if necessary):			[4] 3% SALES TAX DUE (3% or .03 of line 3)
CLOSE SALES TAX ACCOUNT:			ADJUSTMENTS (see instructions on back of return):
NO LONGER IN BUSINESS IN AREA 36 (date of final sale):		5a. Penalty for late payment 5% per month not over 25%	# months
BUSINESS CLOSED (date closed):		5b. Interest for late payment (see instructions)	# days late
BUSINESS SOLD (date of sale):		5c. Other adjustments from prior months:	
BUSINESS SOLD TO:		[5] TOTAL ADJUSTMENTS (add 5a - 5c)	
I certify under penalty of perjury that this return (including any accompanying statement) has been examined by me and to the best of my knowledge and belief is a true, correct and complete tax return.			[6] TOTAL TAX DUE (add lines 4 & 5) Check #
SIGNATURE		TITLE	DATE
PRINT		EMAIL	PHONE

Sales Tax Exemption Log

If more lines are needed attach sheet to return

Date	Exemption Number	Name Customer/Organization	Sales to Exempt Agencies	Sales to Exempt Non-Profits	Exempt Wholesale Transactions	Max Tax Per Transaction (amount over first \$1,000)	Other Claimed Exemptions
Total for each type of exemption			\$	\$	\$	\$	\$
Transfer totals to corresponding line on return			Transfer to 2a	Transfer to 2b	Transfer to 2c	Transfer to 2d	Transfer to 2e

MAKE COPY FOR YOUR RECORDS THEN MAIL COMPLETED FORM WITH PAYMENT TO:

MATANUSKA-SUSTINA BOROUGH • SALES & EXCISE TAX OFFICE • 350 E DAHLIA AVE • PALMER AK 99645

Sales tax return & remittance of tax is due no later than 5pm of due date, postmark is not considered for on time payment.

GENERAL INSTRUCTIONS: The Sales Tax Return is used to report and remit sales tax collected on behalf of the **MATANUSKA-SUSITNA BOROUGH** for Talkeetna Area 36. A report must be filed for all months separately, except where pre-filing zero sales for off-season months. A zero return must be filed for each reporting period even when no tax is due. If you do not receive a return, contact the **MATANUSKA-SUSITNA BOROUGH SALES & EXCISE TAX OFFICE** at (907) 861-8503 before the due date to avoid late filing penalties. Sales tax must be received by the **MATANUSKA-SUSITNA BOROUGH** no later than 5 p.m. on the last business day of the month following the reporting period month. (3.70.120 C)

CHANGE OF OWNERSHIP: If there has been a change of ownership, do not use the return with the name and account number of the former owner. Send the return with a notice of change to the **MATANUSKA-SUSITNA BOROUGH SALES & EXCISE TAX OFFICE**. A business license application will be sent to the business that registers for sales tax reporting.

CHANGE OF ADDRESS OR BUSINESS STATUS: If you change your business location or mailing address or discontinue business, complete those areas on the return as necessary. New addresses will receive an updated license.

ITEM 1: Enter the total of taxable sales, service or rents during the reporting period, **not including sales tax**, whether for cash or credit. **IF** gross amount above includes sales tax, divide that amount by 1.030 for the TAXABLE AMOUNT. (3.70.100)

ITEM 2a: Sales, rentals and services to the United States, the State of Alaska, and any of their agencies. (3.70.050 A9)

ITEM 2b: Sales, services or rents to Non Profit organizations. (3.70.050 B 5 & 6) Must have a current tax-exempt card from **MATANUSKA-SUSITNA BOROUGH SALES & EXCISE TAX OFFICE**.

ITEM 2c: Wholesale sales, for resale by others. (3.70.050 B 1, 2, 7, 8) Must have a current tax-exempt card from the **MATANUSKA-SUSITNA BOROUGH SALES & EXCISE TAX OFFICE**.

ITEM 2d: All other allowable exemptions. (3.70.050 A & B)

ITEM 2d: All amounts from each single transaction over \$1,000. (3.70.035 A)

ITEM 2e: All other allowable exemptions. (3.70.050 A & B)

ITEM 2: Add lines 2a, 2b, 2c, 2d and 2e then enter total

ITEM 3: Subtract Line 2 from Line 1 and enter the difference.

ITEM 4: Enter the sales tax due by multiplying line 3 by 3% (3.0%) or (.03). (3.70.030)

ADJUSTMENTS: It is helpful to write the date here that the report first became late (for January 2018 – March 1, 2018.)

ITEM 5a: Penalty for late payment is 5% per partial (penalties begin first day after due date) or full month until a cumulative late penalty payment of 25% is reached. To figure the penalties multiply line 4 by the appropriate penalty. (3.70.120 D)

ITEM 5b: Interest for late payment is 15% per annum. To figure the interest multiply line 4 by 15% (.15), divide that by 365, then multiply by the number of days the sales tax is past due. Interest begins first day after due date. (3.70.120 D)

EXAMPLE: Line 4 = \$ 353.70, interest rate is 15% and is 251 days late; $\$353.70 \times 15\% / 365 (= .15 \text{ per day}) \times 251 = \37.65 .

ITEM 5c: Other adjustments, including any previous balance owing or any credit due from attached amended returns.

ITEM 5: Add lines 5a, 5b, & 5c; this is the total adjustments due.

ITEM 6: Enter the total of line 4 and line 5.

SUBMITTING RETURN AND PAYMENT: Make a check or money order for the amount on line 6 payable to the **MATANUSKA-SUSITNA BOROUGH**. Checks returned by the bank will be subject to a fee of \$30 and other penalties that apply. Mail return with payment to the **MATANUSKA-SUSITNA SALES & EXCISE TAX OFFICE 350 E DAHLIA AVE PALMER AK 99645**. Please note when you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from the account or to process the payment as a check transaction. For inquiries about check transactions, the Collection Office can be reached at (907) 861-8610. Sales tax not received on or before the due date is delinquent; penalties, interest & fees will apply and begin on the first day after the due date. The failure of USPS or any private delivery service to make timely delivery of a sales tax return or the related remittance of sales tax shall not excuse an untimely filing or remittance, either to or from the reporting business, organization or person.

QUESTIONS: If you have any questions regarding this return, contact the borough before the due date to avoid late filing penalty and interest: Phone (907) 861-8503 or email lesley.norris@matsugov.us.