



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 @ 128 mils per cigarette (Multiply line 2 by **.128**)
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 | | | |
| 4d | | | |
| | | 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.



Matanuska-Susitna Borough Cigarette and Tobacco Products Tax Return EXCISE TAX RETURN SUPPORTING SCHEDULE

Page ____ of ____

INSTRUCTIONS: Prepare a separate schedule for each type of transaction. Attach a copy of each listed invoice or other record satisfactory to the Borough to the appropriate schedule. Attach the original copy of each schedule to the Matanuska-Susitna Borough Cigarette and Tobacco Tax Return. Keep a copy for your records. The licensee may request approval from the Borough to submit a computer system-generated report as a substitute for the Supporting Schedule.

| | | |
|-----------|-------------------|-------|
| LICENSEE: | FOR THE MONTH OF: | YEAR: |
|-----------|-------------------|-------|

CHECK ONE:

CIGARETTES AND OTHER TOBACCO PRODUCTS
MANUFACTURED, IMPORTED OR ACQUIRED

DEDUCTIONS FOR SALES UNDER
EXEMPTION CARD(S) **SEE NOTE**

OTHER DEDUCTIONS

| INVOICE DATE | BUSINESS NAME OF SUPPLIER OR PURCHASER | EXEMPTION CARD NUMBER | INVOICE NUMBER | NUMBER OF CIGARETTES | OTHER TOBACCO PRODUCTS WHOLESALE PRICE * |
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TOTAL NUMBER OF CIGARETTES.....

TOTAL WHOLESALE PRICE OF THE OTHER TOBACCO PRODUCTS.....

\$

* Wholesale price means the established price for which a manufacturer sells a tobacco product to a distributor or other person, after deduction of a discount or other reduction received by the distributor for quantity or cash.

Note: The tax effect of a claimed deduction for sale of a tax-exempt product shall never exceed the original amount of tax paid for the product.

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| -OFFICE USE ONLY- REV25-12 VER09_05 ACC-01 _____ | DESK AUDIT PERFORMED & ATTACHED BY: _____ PAID CHECK NO. _____ \$ _____ |
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