



**MATANUSKA-SUSITNA BOROUGH**  
**TRANSIENT ACCOMMODATIONS TAX RETURN**  
 350 E Dahlia Avenue, Palmer, Alaska 99645

Check here if address has changed. Make correction below.

**DUE DATE:** \_\_\_\_\_

Registration No: \_\_\_\_\_

Quarter Ending: \_\_\_\_\_

List No. of Units: \_\_\_\_\_

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**A RETURN MUST BE FILED EVEN IF THE REPORTED RENTS ARE NOT TAXABLE OR THERE ARE \$0 REVENUES.**

- |   |    |          |
|---|----|----------|
| <p><b>1 Gross Rentals:</b> Gross rentals are defined as the amount paid as monetary consideration for the use of a room or rooms in a hotel-motel, other form of overnight accommodation, or commercially provided alone or as part of a recreation package, hunting, fishing, hiking, wilderness back country, or other form of tour package.</p>  | 1  | \$ _____ |
| <p><b>2 Less Non-taxable Rentals:</b> Non-taxable rentals are defined as not being subject to a room tax. A person occupying an overnight accommodation for more than 60 consecutive days is not subject to the tax.</p>  | 2  | \$ _____ |
| <p><b>3 Less Taxable Losses This Quarter:</b> Losses are defined as uncollectible or uncollected receipts.</p>  | 3  | \$ _____ |
| <p><b>4 Plus Recovered Taxable Losses This Quarter:</b> Recovered amounts from Line 3.</p>  | 4  | \$ _____ |
| <p><b>5 Total Taxable Rentals:</b> Add Lines 1, 2, 3 and 4. Enter the total on Line 5.</p>  | 5  | \$ _____ |
| <p><b>6 Tax:</b> Enter 5% of Line 5.</p>  | 6  | \$ _____ |
| <p><b>7 Penalty for failure to file by due date:</b> Enter 5% of Line 6. Taxes collected by an operator shall be due within 30 days after the end of each calendar quarter. If taxes collected by an operator have not been received by the Finance Department on or before the due date, up to and including one month late, the operator shall incur a penalty equal to 5% of the taxes due.</p>  | 7  | \$ _____ |
| <p><b>8 Over one month late, the penalty is an additional 3% of the taxes due:</b> Enter 3% of Line 6.</p>  | 8  | \$ _____ |
| <p><b>9 Penalty for failure to file:</b> Enter 10% of Line 6. An operator who rents accommodations in the Borough and who thereafter fails to file a tax return and when an involuntary filing under MSB 3.32.055 is made, an additional penalty equal to 10% of the tax due to the Borough for each quarter for which a return was not filed or \$25.00, whichever is greater.</p>   | 9  | \$ _____ |
| <p><b>10 Interest on the delinquent amount:</b> Multiply the amount on Line 6 x .00022 for each day delinquent and enter on Line 10. An operator who rents accommodations in the Borough and who thereafter fails to transmit the tax shall be charged interest at the rate of 8% per annum for each day the tax is delinquent.</p>   | 10 | \$ _____ |
| <p><b>11 Subtotal:</b> Add Lines 6 -10. An operator who rents accommodations upon which a tax is levied and who fails to collect such tax shall incur a civil penalty of double the tax which should have been collected. A person who violates any of the provisions of Chapter 3.32 of the Borough Code is guilty of a misdemeanor. Civil and criminal charges shall be considered cumulative remedies and shall not relieve an operator or guest of the duties imposed under the code.</p> | 11 | \$ _____ |
| <p><b>12 Credit or Delinquency:</b> Enter any credit or delinquent amount.</p>  | 12 | \$ _____ |
| <p><b>13 Total Tax Due:</b> If the amount in Line 12 is a credit, subtract that from Line 11. If the amount in Line 12 is a delinquency, add that to Line 11. Enter the total due. <b>Make checks payable to the Matanuska-Susitna Borough.</b></p>   | 13 | \$ _____ |

*I declare, under penalty of making a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.*

Signed \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

**Note:** Payments **must be received** in the Borough Finance Department prior to the close of business on or before the due date or they will be considered late and subject to penalty and interest charges. **The drop box and Post Marks are not valid for due dates.**

Should you have any questions, contact the Document Specialist at (907) 861-8632