

NOTICE: Matanuska-Susitna Borough Code 3.70 details the application, exceptions, collections & remittance of sales tax. <b>ALL RETURNS MUST BE FILED – INCLUDING ZERO SALES DUE IN OFFICE BY 5PM. FOR ASSISTANCE CALL (907) 861-8503</b>				<h1 style="margin: 0;">Talkeetna Area 36</h1> <h2 style="margin: 0;">Sales Tax Return</h2>			
<b>FOR PERIOD ENDING</b>		<b>DUE DATE</b>		<b>\$45,820.00 W/TAX</b> (divide by 1.030tax out)		<b>\$44,485.00</b>	
<b>JULY 31, 2017</b>		<b>8/31/2017</b>		<b>[1] GROSS RECEIPTS</b> (not including tax):			
BUSINESS NAME & ADDRESS: * Business sold to Willow Air 7/31/2017, and had a past due balance from June 2017 of \$159.00 (as of 11/8/2017.) <b>TALKEETNA RIVERBOAT CRUISES</b> <b>1122 E MAIN ST</b> <b>TALKEETNA AK 99676</b>				EXEMPT SALES (transferred from Sales Tax Exemption Log below):			
<input type="checkbox"/> CHANGE OF ADDRESS:				2a. Sales to government agencies		<b>\$485</b>	
				2b. Non-profit organization exemptions (IRS 501(c)(3), 501(c)(4), 501(c)(19))		<b>\$500</b>	
				2c. Sales for resale (wholesale)		<b>\$2,000</b>	
				2d. Other claimed exemption		<b>0.00</b>	
				<b>[2] TOTAL EXEMPT SALES</b> (add 2a thru 2d)		<b>-\$2,985.00</b>	
SALES TAX NO. <b>4429</b>				<b>[3] NET TAXABLE SALES</b> (line 1 less line 2)		<b>\$41,500.00</b>	
<input type="checkbox"/> REQUEST TO PRE-FILE ZERO SALES THROUGH: (CURRENT TAX YEAR ONLY)		MONTH	YEAR	<b>[4] 3% SALES TAX DUE</b> (3% or .03 of line 3)		<b>\$1,245.00</b>	
CLOSE SALES TAX ACCOUNT:				ADJUSTMENTS (see instructions on back of return): <u>9/1/2017/69 DAYS</u>			
BUSINESS NO LONGER OPERATING IN BOROUGH (date of final sale)		<b>7/31/2017</b>		5a. Penalty for late payment 5% per month not over 25%		#Months Late <b>3 (15%)</b>	<b>\$186.75</b>
BUSINESS CLOSED (date closed)		<b>N/A</b>		5b. Interest for late payment (see instructions)		#Days Late <b>69 (15%)</b>	<b>\$35.88</b>
BUSINESS SOLD (date of sale)		<b>7/31/2017</b>		5c. Other adjustments		<b>(6/17)</b>	<b>\$159.00</b>
BUSINESS SOLD TO		<b>WILLOW AIR SERVICE</b>		<b>[5] TOTAL ADJUSTMENTS</b> (add 5a thru 5c)		<b>\$381.63</b>	
I CERTIFY UNDER PENALTY OF PERJURY THAT THIS RETURN (INCLUDING ANY ACCOMPANYING STATEMENTS) HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.				<b>[6] TOTAL TAX &amp; ADJUSTMENTS DUE</b> (add lines 4 and 5)		<b>\$1,626.63</b>	
SIGNATURE				<b>OWNER</b>		DATE <b>11/8/2017</b>	
<b>Sales Tax Exemption Log</b> If more lines are needed email office				Exemption Number	Sales to Exempt Agencies (2a)	Sales to Exempt Non-Profits (2b)	Sales to Exempt Wholesaler(2c)
Date	Invoice	Name Customer/Organization					Sales to Other Claimed Exemption(2d)
<b>7/1/17</b>	<b>00022</b>	<b>Mat Su School District</b>		<b>0040</b>	<b>485.00</b>		
<b>7/4/17</b>	<b>00059</b>	<b>Church on the Hill</b>		<b>0002</b>		<b>500.00</b>	
<b>7/21/17</b>	<b>00321</b>	<b>Princess Tours</b>		<b>0055</b>			<b>2,000.00</b>
<h1 style="color: blue; font-family: cursive;">Example</h1>							
Total for each type of exemption				<b>\$485</b>	<b>\$500</b>	<b>\$2,000</b>	<b>\$</b>
Transfer Totals to corresponding line on return				Transfer to 2a	Transfer to 2b	Transfer to 2c	Transfer to 2d
BOROUGH USE ONLY:		AUDITED BY:		DATE RECEIVED:			
MAKE COPY FOR YOUR RECORDS THEN MAIL COMPLETED FORM WITH PAYMENT TO: <b>MATANUSKA-SUSITNA BOROUGH SALES &amp; EXCISE TAX OFFICE 350 E DAHLIA AVE, PALMER AK 99645</b> 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 which 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 gross sales, service or rents during the reporting period, not including sales tax, whether for cash or credit. If your gross amount includes sales tax, divide that amount by 1.030 for your gross not including tax. (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 2:** Add lines 2a, 2b, 2c, and 2d and 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 to [msb.area36tax@matsugov.us](mailto:msb.area36tax@matsugov.us).