



2024 SENIOR CITIZEN SALES TAX HARDSHIP REBATE APPLICATION

The Hardship Sales Tax Rebate for qualifying senior citizens is governed by section 69.05.046 of the CBJ Sales Tax code. The program offers eligible applicants a once-a-year rebate of sales taxes paid on items that are not eligible for sales tax exemption under the Senior Citizen Sales Tax Exemption program.

In order to qualify for the Hardship Sales Tax Rebate, applicants must:

- Possess a valid CBJ Senior Sales Tax Exemption Card and
- Have a gross income **at or below** 250% of the most current U.S. Federal Poverty Guidelines for the State of Alaska. See below for the most current gross income limits.

250% US Federal Poverty Guidelines - State of Alaska		
	Individual Senior Applicant	Married Applicants
2024 Gross Income Limit	\$47,025.00	\$63,850.00
Hardship Rebate Amount	\$325.00	\$650.00

CBJ 69.05.010 – Gross Income means total annual compensation, earned and unearned, taxable and nontaxable, for the calendar year prior to the rebate year, including, but not limited to, wages, interest, dividends, rents, royalties, alimony, pensions, annuities, gains derived from dealings in property, etc. Losses are not considered income for purposes of this definition.

One of the following **must** be submitted with a completed Hardship Sales Tax Rebate application:

- Copy of each applicant's 2023 Federal Income Tax Return along with all additional schedules & 1099
- OR-
- Completed CBJ Hardship Sales Tax Rebate Income Affidavit.
 - The Affidavit may only be used if the applicant(s) are not required to file a Federal Income Tax Return in accordance with federal law.

Applicants requesting Direct Deposit **must** submit a completed Direct Deposit Rebate Authorization form.

The Sales Tax Hardship Rebate application and all required supporting documents must be received by the CBJ Sales Tax office or postmarked by June 30.

Applications can be submitted:

- **By Mail** to 155 Heritage Way, Juneau, AK 99801
- **By Email** to sales.tax.office@juneau.gov
- **Dropped off in person** at the City Hall Cash Office or Sales Tax Office
- At one of the **Drop Box** locations: Superbear IGA, Foodland IGA, City Hall



FINANCE DEPARTMENT – SALES TAX
 155 Heritage Way, Juneau, Alaska 99801
 Phone (907) 586-5215 ext. 4901
 Email: sales.tax.office@juneau.gov

2024 SENIOR CITIZEN SALES TAX HARDSHIP REBATE APPLICATION

APPLICANT INFORMATION			
Applicant Name:			
Date of birth:		Contact Phone #:	
Mailing address:			
City:	State:	ZIP Code:	
Physical Address:			
City:	State:	ZIP Code:	
CBJ Senior Sales Tax Exemption Card #	SNR-		
SPOUSE INFORMATION <i>(only if applying jointly)</i>			
Spouse Name:			
Date of birth:		Contact Phone #:	
CBJ Senior Sales Tax Exemption Card #	SNR-		
HARDSHIP REBATE PAYMENT METHOD <i>(select only one option)</i>			
Option #1 – Mail a Paper Check	<input type="checkbox"/>		
Option #2 – Direct Deposit into Checking *	<input type="checkbox"/> <i>Attach Direct Deposit Authorization Form</i>		
Option #3 – Credit to CBJ Water Account *	<input type="checkbox"/> <i>Provide copy of latest CBJ Water/Sewer bill</i>		
FINANCIAL INFORMATION			
I am required to file a Federal Income Tax Return and have attached copies of my 2023 tax return including all additional schedules & 1099s			<input type="checkbox"/>
I am <u>not</u> required to file a Federal Income Tax Return and have attached the completed Hardship Rebate Income Affidavit			<input type="checkbox"/>
SIGNATURES			
I have read the information related to the eligibility and income documentation requirements. I certify, to the best of my knowledge, that the information provided above is correct and complete.			
Signature of Applicant:		Date:	
Signature of Spouse:		Date:	

For Staff Use Only

Complete Application	Yes ___ ___	Initial/Date	
Exemption Card	Yes ___ ___	Payment Method Indicated	Yes ___ ___
Proof of Income Attached	Yes ___ ___	Payment Method Backup	Yes ___ ___

How Does CBJ Calculate Gross Income for the Senior Citizen Sales Tax Hardship Rebate?

The following outlines the income figures used to determine a Senior Citizen Sales Tax Hardship Rebate applicant's gross income. Note that losses are not considered income for the purpose of this calculation.

Lines 1a-1i – Wages, salaries, tips, etc.

Line 2a – Tax-exempt interest

Line 2b – Taxable interest

Line 3b – Ordinary dividends

Amount entered on Line 3b includes Qualified Dividends from Line 3a

Line 4a&b – IRA distributions

If the applicant provides documentation showing the distribution was rolled over from one qualified account to another, this amount would not be included in the calculation of gross income.

Applicant must provide a copy of their 1099.

Line 5a&b – Pensions and annuities

If the applicant provides documentation showing the distribution was rolled over from one qualified account to another, this amount would not be included in the calculation of gross income.

Applicant must provide a copy of their 1099.

Line 6a – Social Security Benefits

Any amount entered on Line 6b is already included in Line 6a.

Line 7 – Capital gain or (loss)

Applicant must provide a copy of their Schedule D (if was required to be filed)

SCHEDULE 1 – to 1040

Line 1 – Taxable refunds, credits, offsets of state or local income taxes

Line 2a – Alimony received

Line 3 – Business income

Applicant must provide a copy of their Schedule C

Line 4 – Other gains

Applicants must provide a copy of their Form 4797

Line 5 – Rental real estate, royalties, partnerships, S corps trusts etc.

Applicant must provide a copy of their Schedule E

Line 6 – Farm income

Applicant must provide a copy of their Schedule F

Line 7 – Unemployment compensation

Line 8a-8z – Other Income