



## 2026 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, all applicants must:

- Be age 65 or older, and
- Have maintained a principal place of abode in the State of Alaska and City & Borough of Juneau for thirty consecutive days immediately preceding this application with the intention to remain indefinitely, 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 - <i>State of Alaska</i>		
	Individual Senior Applicant	Married Applicants
2026 Gross Income Limit	\$49,875.00	\$67,625.00
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 2025 Federal Income Tax Return along with all additional schedules & 1099
- 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  
**In person** at City Hall, 155 Heritage Way

**By Email** to [sales.tax.office@juneau.gov](mailto:sales.tax.office@juneau.gov)  
**Drop Box** locations: Superbear IGA, Foodland IGA



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

## 2026 SENIOR CITIZEN SALES TAX HARDSHIP REBATE APPLICATION

APPLICANT INFORMATION			
Applicant Name:			
Date of birth:		Contact Phone #:	
Mailing address:			
City:		State:	ZIP Code:
Physical Address:			
CBJ Senior Sales Tax Exemption Card #		Expiration Date:	
If you don't have a valid CBJ Senior Sale Tax Exemption Card, you <b>MUST</b> complete the Proof of Age & Residency Form			

SPOUSE INFORMATION <i>(only if applying jointly) Spouse must be 65 or older</i>			
Spouse Name:			
Date of birth:		Contact Phone #:	
CBJ Senior Sales Tax Exemption Card #		Expiration Date:	
If you don't have a valid CBJ Senior Sale Tax Exemption Card, you <b>MUST</b> complete the Proof of Age & Residency Form			

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"/> Attach Direct Deposit Authorization Form
Option #3 – Credit to CBJ Water Account *	<input type="checkbox"/> Provide copy of the latest CBJ Water/Sewer bill

FINANCIAL INFORMATION	
I am required to file a Federal Income Tax Return and have attached copies of my 2025 tax return, including all additional schedules & 1099s	<input type="checkbox"/>
I am <u>not</u> required to file a Federal Income Tax Return and I 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 ___ No ___	Initial/Date	
Proof of Age & Residency	Yes ___ No ___	Payment Method Indicated	Yes ___ No ___
Proof of Income Attached	Yes ___ No ___	Payment Method Backup	Yes ___ No ___ N/A ___