



CITY AND BOROUGH OF JUNEAU, ALASKA
Finance Department – Sales Tax Division
155 Heritage Way, Juneau, Alaska 99801
Phone (907) 586-5215 ext 4901 FAX (907) 586-0365

SUBJECT: CBJ Sales Tax Monthly Deposit Payment Book and Filing Requirements

Dear Merchant:

All merchants that file sales tax returns on a Quarterly filing basis are required to submit sales tax deposits when sales tax collections (including general, alcohol and hotel/motel sales taxes) for any one month equal or exceed \$1,000.

You may download and print the CBJ Sales Tax Monthly Deposit Slip Forms for the calendar year. This form contains one deposit slip every calendar month in the year. You may find that you only need a portion or possibly none of the forms. Please make sure that you select the appropriate slip each month. **They are dated.**

Please be sure to include your account number and business name on each of the deposit slips. This is important, as incomplete deposit slips may result in your account not receiving proper credit.

As an alternative to remitting a monthly deposit, you may elect to file sales tax returns as a Monthly Filer. Many monthly depositors have decided to switch their sales tax return filing status from Quarterly Filing to Monthly Filing. The chart below outlines the differences between the two. If you feel your business would benefit from Monthly Filing Status, give us a call.

<p>Quarterly Return Filing</p> <p>Monthly Deposits Due: Up to 12</p> <p>Sales Tax Returns Due: 4</p>	<ol style="list-style-type: none"> 1) Sales Tax Deposits are due for each month that the combined sales tax liability exceeds \$1,000.00. Deposits are due by the 15th of the following month. 2) Sales Tax Returns are due for each quarter regardless of the level of sales. Returns and any outstanding sales taxes are due by the end of the month following the close of each quarter. 3) The maximum timely filing discount in each quarter is the first \$30 of the sales tax due. Merchants may take up to \$120.00 in discounts each year.
<p>Monthly Return Filing</p> <p>Monthly Deposits Due: None</p> <p>Sales Tax Returns Due: 12</p>	<ol style="list-style-type: none"> 1) Sales Tax Returns are due each month regardless of the level of sales. Returns and associated sales taxes are due by the end of the following month (nothing is due on the 15th). 2) The maximum timely filing discount for each month is the first \$30 of the sales tax due. Merchants may take up to \$360.00 in discounts each year.

If you have questions on your depository responsibilities, or if we may be of further assistance, please call us at (907) 586-5215 ext. 4901.

Sincerely,

CBJ Sales Tax Office