



Reporting Period _____

Account Number _____

Due by _____

Combined Sales Tax Return

Returns & Remittances may be submitted:

- Online at <https://juneau.org/finance/sales-tax>
- Mail to 155 Heritage Way, Juneau, AK 99801
- Email to sales.tax.office@juneau.gov (returns only)
- Multiple drop box locations in Juneau
- In-person at City Hall, 155 Heritage Way

\$ _____
AMOUNT REMITTED
CHECKS PAYABLE TO CBJ

DO NOT DETACH

DO NOT DETACH

DO NOT DETACH

Check here if no business activity this period then sign, date, and submit form timely to avoid late filing fee.

	Column 1 Areawide Sales 5%	Column 2 Liquor <u>or</u> Marijuana Sales 3%	Column 3 Hotel/Motel Sales 9%
1. GROSS SALES: Do not include sales tax collected or returned merchandise	_____	_____	_____
2. LESS all exempt sales:			
A. Resale of Goods to a valid resale card holder	_____	_____	_____
B. Resale of Services (see guidelines for eligibility)	_____	_____	_____
C. Government Agencies	_____	_____	_____
D. Goods ordered from outside CBJ and shipped outside CBJ	_____	_____	_____
E. Non-profit agencies with CBJ exemption cards	_____	_____	_____
F. Other exemptions, specified by code number on lines below:			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
3. TOTAL EXEMPT SALES	(_____)	(_____)	(_____)
4. NET TAXABLE SALES (Line 1 less line 3)	_____	_____	_____
5. CALCULATE TAX	_____	_____	_____
6. TOTAL TAX (Add line 5, columns 1,2 and 3)	_____	_____	_____
7. OPTIONAL DISCOUNT IF FILED & PAID TIMELY			Online Filers Only <small>(See Instructions)</small>
<i>\$30 flat discount for ONLINE FILERS ONLY. Discount can reduce tax to zero but cannot create a credit.</i>			
8. Credits from prior periods. Verify credits with the sales tax office before taking			(_____)
9. Late fee \$25 per period			_____
10. Late payment penalty and interest (FOR THIS RETURN ONLY) (See instructions)			_____
11. SUBTOTAL AMOUNT (Summary of lines 9 through 12)			_____
12. Deposits paid			(_____)
13. TOTAL AMOUNT DUE WITH RETURN (Indicate account number on your check for proper credit)			_____
14. Payment method: Cash Check # _____ Online Payment Confirmation _____			

15. **ACCOUNT CHANGES**

A. New Address _____

B. Name Change _____

C. Business Closure Date _____ Consider this filing a final return. Yes No

D. Business Closed or Transferred, please provide the following:

Sale of Transfer Date: _____ New Owners/Address: _____

Business Name

Reporting Period

Account Number

16. I declare, under penalty as prescribed by City and Borough of Juneau ordinances, that I have examined this return (including any accompanying statements) and, to the best of my knowledge and belief, it is true, correct, and complete.

X

SIGNATURE/PRINT NAME/TITLE

DATE

CONTACT PHONE #

PLEASE REMEMBER TO MAKE A COPY FOR YOUR RECORDS

WHO MUST FILE

Every person making sales, rentals or performing services within CBJ, regardless of whether such transactions are taxable or exempt, must file returns. Every person registered with the sales tax office to conduct business in CBJ must file returns regardless of whether sales were made during the filing period. Every person making sales, rentals or performing services within CBJ that are exempt must file a return. Returns are due on or before the last day of the month succeeding the end of each quarter ending March 31, June 30, September 30, and December 31. Returns are due regardless of the level of sales or the amount of tax due. Documentation supporting gross sales and exemptions claimed must be maintained for 3 years. These records are subject to examination by CBJ Auditors.

INSTRUCTIONS FOR COMPLETING THE COMBINED SALES TAX RETURN FORM

LINE 1. GROSS SALES

- Includes, but not limited to, revenue derived from: retail sales to consumers, sales for resale, services provided, commercial rentals, bartering and pull tabs gross sales.
- Include all exempt sales in gross sales reported.
- Include in column 1 all revenue reported in column 2 & 3.
- Do not include sales tax with gross sales reported.

LINE 2. LESS ALL EXEMPT SALES

- Allowable deductions are listed in CBJ Code Section 69.05.040.
- Column 3, hotel/motel tax – only the following exemptions qualify:
 - Direct sales to government
 - Direct sales to non-profit organizations, and
 - Rentals to persons protected by diplomatic prohibitions from tax.
- If you have granted an exemption to your customers and have maintained the proper exemption documentation, you may exempt these sales on Lines 2 A - F.
- The most commonly used exemptions are listed on Lines 2 A - E. If you are reporting an exemption that is not listed, you must specify the exemption by code number on Line 2F and write a brief description of the exemption claimed. Use a separate line for each exemption claimed. See back of sales tax form for list of codes.

LINE 3. TOTAL EXEMPT SALES

- Add all exemptions from Line 2 A - F.

LINE 4. NET TAXABLE SALES

- Subtract Line 3 from Line 1.

LINE 5. CALCULATE TAX

- Compute the tax by multiplying column 1 Line 4 by 5%; Column 2 Line 4 by 3% and column 3 Line 4 by 9%.

LINE 6. TOTAL TAX

- Enter in column 3 line 6 the combined total of columns 1, 2 & 3, line 5.

LINE 7. ONLINE OPTIONAL DISCOUNT IF FILED AND PAID TIMELY

- Discount is a flat **\$30** for returns filed online with eGovern.
Paper returns are not eligible for the discount.
- If tax due is less than \$30, take the exact amount of tax.
- Discount can reduce tax to zero but cannot create a credit.
- Discount will not be allowed if account is delinquent, the return is late, or too much discount is taken.
- The online filing date stamp will be used to determine the date filed.

LINE 8. CREDITS FROM PRIOR PERIODS

- Please verify credits with the Sales Tax Office before taking any credit on this line. Call (907) 586-5215 x 4901.

LINE 9. LATE FEE

- Add \$25.00 if return is not filed timely. U.S. postmark or online filing date stamp determines the date filed.

LINE 10. LATE PAYMENT PENALTY AND INTEREST

- Late payment penalty is 5% of unpaid tax balance per month or any fraction thereof increasing monthly to a maximum of 25%.
- Interest accrues on the unpaid tax balance at an annual rate of 12% (multiply unpaid tax balance by .01; multiply that figure by the number of months the return is delinquent).
- If you need help computing penalties and interest, please call the Sales Tax Office at (907) 586-5215 x 4901. If you do not remit the late fees, penalties and interest with the return, you will be billed.
- Do not use this line for paying prior balances. Only penalty & interest for the period being filed should be reported here.

LINE 11. SUBTOTAL AMOUNT

- Add lines 8 through 11 and enter on line 12.

LINE 12. DEPOSITS SUMMARY

- For those merchants required to make monthly deposits, indicate total amount deposited.
- Quarterly Filers collecting \$1,000 or more in tax during a month must remit a monthly deposit by the 15th of the following month.

LINE 13. TOTAL AMOUNT DUE WITH RETURN

- Subtract Line 13 from Line 14.
- This is the total amount due with your sales tax return.

LINE 14. PAYMENT METHOD

- Check the box for the payment method used and include check number or online confirmation number if appropriate.

LINE 16. SIGN AND DATE

- Returns **must** be signed by a firm member, owner or agent. The Sales Tax Office will return unsigned returns for signature and may assess a late filing fee.

CLAIMING CREDIT FOR BAD DEBTS AFTER SALES TAX HAS BEEN REMITTED

Accrual Basis Accounting: It is at the point you determine a receivable account is uncollectible that you may use the bad debt exemption. *If the sales tax was remitted when the account was billed*, you may take a bad debt exemption when you bad debt the account.

Report the gross amount of bad debts claimed on the front side of the Sales Tax Return, line 2 g and use “Bad Debts” as the description (this will reduce your tax for the current period.)

However, if after you take a bad debt exemption you are able to collect on the account, you are required to add the collected amount to your gross sales reported on line 1 of the sales tax return.

Cash Basis Accounting: Cash basis merchants report only the cash they receive. The receipt of an NSF check is not a bad debt.

If you receive an NSF check, you should omit that sale from your gross sales. If you are later able to collect on the NSF check, you are required to include this collection in your gross sales and remit the sales tax due.

NEED MORE INFORMATION: Call (907) 586-5215 x 4901 or see our web page at <https://juneau.org/finance/sales-tax-forms>.

SALES TAX EXEMPTION SUMMARY CBJ ORDINANCE 69.05.040

The list below represents a brief description of the sales, services, and rentals exempt under the City and Borough of Juneau (CBJ) Sales Tax Code. **Merchants must be familiar with the full text of the code before allowing purchasers to claim exemptions.** Merchants will be held responsible for complying with all sales tax ordinances and regulations. Please be advised that the exemptions listed are subject to change and that this list may not reflect recent modifications. Contact the Sales Tax Office at (907) 586-5215 Ext. 4901 or email sales.tax.office@juneau.gov for rulings on the taxability of specific transactions.

EXEMPTIONS – GENERAL SALES AND LIQUOR TAX:

- (01) CASUAL AND ISOLATED SALES NOT PURSUANT TO A BUSINESS LICENSE
- (02) TAXATION PROHIBITED BY FEDERAL OR STATE LAWS
- (03) GOODS AND SERVICES ORDERED FROM OUTSIDE CBJ WHEN ITEMS ARE SHIPPED OUTSIDE CBJ BY COMMON CARRIER OR SERVICES ARE DELIVERED OUTSIDE CBJ
- (04) GOODS & SERVICES SOLD ONBOARD CRUISE SHIPS
- (05) CONSTRUCTION SERVICES AND CONSTRUCTION MATERIALS INCORPORATED IN A SITE WHEN PURCHASER HAS A CURRENT BUILDING PERMIT AND HOLDS A CURRENT CBJ BUILDER SALES TAX EXEMPTION CARD
- (06) BURIAL RELATED ITEMS - FUNERAL SERVICES, CEMETERY PLOTS
- (07) STATE LICENSED/CERTIFIED MEDICAL SERVICES & PRESCRIPTION DRUGS/SERVICES
- (08) STATE LICENSED/CERTIFIED COUNSELING SERVICES & ASSISTED LIVING SERVICES
- (09) WHEELCHAIRS, HEARING AIDS AND CRUTCHES
- (11) MEMBERSHIP DUES PAID TO NONPROFIT ORGANIZATIONS WITH 501(C) STATUS FROM THE IRS
- (12) NONPROFIT ORGANIZATIONS HOLDING CBJ NONPROFIT EXEMPTION CERTIFICATES
- (13) GOVERNMENTS OR THEIR POLITICAL SUBDIVISIONS
- (16) FUND-RAISING BY SCHOOL-APPROVED GROUPS AND SALES IN SCHOOL CAFETERIAS
- (17) CHILD CARE, PRE-ELEMENTARY SCHOOL AND BABYSITTING SERVICES
- (18) PURCHASES FOR PERSONAL USE BY SENIOR CITIZENS WHO DISPLAY CBJ SENIOR EXEMPTION CARD AT TIME OF PURCHASE. **(ONLY APPLIES TO PURCHASES OF GROCERY FOODS AND CERTAIN UTILITIES.)**
- (20) RESIDENTIAL RENTALS OTHER THAN TRANSIENT ROOM RENTALS
- (21) DOLLAR CAP ON THE SALE OF A SINGLE GOOD
- (22) DOLLAR CAP ON THE SALE OF A SINGLE SERVICE PERFORMED WITHIN A ONE MONTH PERIOD (EXCEPTIONS)
- (23) SALES TAX PAID ON LEASE/PURCHASE AGREEMENTS CREDITED ON EXERCISE OF PURCHASE OPTION
- (24) TRAVEL AGENT COMMISSIONS
- (25) PORTION OF LOCAL TRAVEL/ADVENTURE SERVICES SOLD OUTSIDE CBJ NOT REMITTED TO LOCAL PROVIDER
- (26) SERVICES AND FEES CHARGED BY FINANCIAL INSTITUTIONS
- (27) PRINTING SERVICES DESTINED OUTSIDE THE BOROUGH
- (28) AVIATION FUEL AND FUEL DELIVERY SERVICES AT JUNEAU INTERNATIONAL AIRPORT
- (29) NONPROFIT YOUTH RECREATION CAMPS
- (30) GUBERNATORIAL INAUGURAL COMMITTEE
- (31) SERVICES SOLD TO BUYER REGISTERED WITH CBJ FOR RESALE WHEN THE SERVICE IS SEPARATELY IDENTIFIED ON BILLING TO FINAL CONSUMER
- (32) TANGIBLE PERSONAL PROPERTY FOR RESALE TO BUYER WITH VALID CBJ RESALE OF GOODS CERTIFICATE
- (35) LOBBYING SERVICES
- (36) SALES BY TRANSPORTATION COMPANIES OF TRANSPORT OF GOODS TO OR FROM A POINT OUTSIDE CBJ
- (37) ADVERTISING SERVICES PLACED FROM OUTSIDE CBJ PLACED SIMULTANEOUSLY IN FIVE OR MORE STATES
- (38) GOODS AND SERVICES PROVIDED UNDER A WARRANTY
- (39) COMMERCIAL REAL PROPERTY LEASE PAYMENTS FROM A LESSEE TO A LESSOR HAVING IDENTICAL LEGAL COMPOSITION AS CERTIFIED BY A CBJ RENTAL EXEMPTION CERTIFICATE
- (40) COMMISSIONS PAID TO SALES AGENTS FOR NEGOTIATING SALES OR LEASES OF TANGIBLE PERSONAL PROPERTY (DOES NOT APPLY TO REAL PROPERTY OR TO SERVICES)
- (44) ESSENTIAL FOODS; EXCLUDES HOT FOODS, ALCOHOL, TOBACCO, AND FOOD FOR IMMEDIATE CONSUMPTION
- (45) ESSENTIAL UTILITIES FOR NON-COMMERCIAL USE AT PRIMARY RESIDENCE, INCLUDING WATER/SEWER, ELECTRICITY, HEATING FUEL, GARBAGE AND RECYCLING, AND PERSONAL LANDFILL USE. (SEE GUIDELINES FOR DETAILS)
- (46) RESIDENTIAL CURBSIDE COMPOST REMOVAL

EXEMPTIONS – HOTEL/MOTEL TAX:

NOTE: Senior Citizens are NOT exempt from Hotel/Motel Tax

- (A) TAXATION PROHIBITED BY FEDERAL OR STATE LAWS
- (B) SALES TO NONPROFIT ORGANIZATIONS HOLDING CBJ NONPROFIT EXEMPTION CERTIFICATES

It is the merchant's responsibility to know the municipal codes & regulations in the communities in which they operate. We appreciate your efforts to collect and remit sales tax in compliance with our municipal codes. Please contact the Sales Tax Office for answers to your questions. Our phone number is (907) 586-5215 Ext. 4901 and our fax is (907) 586-0365.