ADMINISTRATIVE GUIDELINES
REPORTING REQUIREMENTS

Every seller of goods or provider of services or rentals must file a return for each reporting period regardless of sales activities or tax due. Even if you have not transacted any business, you are required to file a tax report.

Sales Tax Returns must be filed even if no tax liability is due.

Sales Tax Returns must be filed even if no business was conducted during the reporting period.

Reporting basis. Sellers' are required to report their sales tax to CBJ on the same basis they use to report federal income tax to the IRS.

> **Cash Basis.** A person who filed his federal income tax return on a cash basis is required to file his sales tax returns on a cash basis.
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> **Accrual Basis.** A person who files his federal income tax return on an accrual basis will be required to file his sales tax return on an accrual basis.

Filing Frequency:

Quarterly Reporting. All sellers are required to file four quarterly reports each year. A quarterly return is due by the last day of the month following the quarter covered by the return.

Monthly Reporting. A seller may be directed by the manager to file on a calendar month basis or a seller, who is required to make a monthly deposit, may request to report monthly rather than make deposits. A monthly return is due by the last day of the month following the month in which the tax accrues.

Annual Reporting. A seller who makes only exempt sales or has an annual gross sales of less than $20,000 may, at the discretion of the manager, be permitted to file one annual report each year. Due date will be January 31 of the following year.

Itinerant Business Reporting. A seller doing business within the City and Borough of Juneau for no more than fifteen consecutive days, who is **not** a resident of the CBJ, shall file a sales tax return and remit in full the tax shown as due within forty-eight hours following the expiration of their itinerant registration, or prior to leaving the City and Borough of Juneau, whichever occurs first.

Seasonal Reporting. There are ***no provisions*** in the Sales Tax Code for seasonal reporting. However, if a seller will not be engaging in business during the off-season, returns for the upcoming reporting periods may be filed early.

Extension of Time for Reporting. *An extension of time for reporting is **not available** under the CBJ Sales Tax Code.*

Payment Frequency:

Sellers are required to submit full payment of the tax due with the Sales Tax Return.

Exception: Sellers who report on a quarterly basis and who collect over $1000.00 in sales tax in any one month are required to make a deposit by the 15th of the following month. Deposit coupons are available in the Sales Tax Office.

General Return Instructions

Instructions for completing the Sales Tax Return form are available online at our website: https://juneau.org/finance/sales-tax-forms. Only general guidelines will be referenced here. If you need more specific information, please contact the Sales Tax Office.

Gross Sales:

Sellers are required to report all sales generated within CBJ's taxing jurisdiction, regardless of whether they are taxable or exempt. Sellers cannot report net taxable sales.

Service providers: The tax incident falls on the point of delivery of the service. Point of delivery is determined by the location where the service is received. If the service is delivered within CBJ's taxing jurisdiction, it is subject to the sales tax. For services delivered or transferred electronically, the point of delivery is the billing address of the buyer or consumer. Delivery outside the City and Borough must be verified by postal or shipping documents. If the delivery is by electronic means, delivery must be verified by the buyer's "billed to" address.

However, if you are a registered merchant who is not within CBJ's taxing jurisdiction when the service is performed, and the service is not delivered into the CBJ, the service should not be reported on your CBJ Sales Tax Return. Documentation must be maintained to show that you were not in CBJ when the service was performed.

Rental property/lessors: The tax incident falls on the property location. If the property is located within CBJ's taxing jurisdiction, it is subject to the sales tax. If does not matter where the rental agreement was entered into, where the rental is billed, or where the lessee may be located. If the rental property is located in CBJ, the sales tax must be collected on the rental.

However, if the property is removed from CBJ's taxing jurisdiction for the lease term, it is not subject to sales tax and **is not reported on your CBJ Sales Tax Return**. Documentation must be maintained to show that the rental property was removed from CBJ for the lease term.

Retail Sales: The tax incident falls on delivery within CBJ's taxing jurisdiction. If delivery is made within CBJ, the tax applies. See the definition of a retail sale for any questions about delivery in CBJ. For out-of-CBJ sellers, do not report nationwide or statewide sales, only report sales that are delivered into CBJ.

Exemptions:

Sellers must report the totals of all claimed exemptions by exemption category (number) on the sales tax return. Sellers can not lump exemptions into one category. We have listed the most commonly used exemptions on the return form for your convenience in filing. If your exemption does not fall under one of the listed categories, you must use line "G" and specify the code number under which your exemption falls. Failure to identify the proper code number may result in the disallowance of your claimed exemption.

Do not round the tax due. The Sales Tax Code does not provide for rounding gross sales, exemptions, or tax due to the nearest dollar.

Timely Online Filing Discount

Effective October 1, 2026, the compensatory discount available to timely filers submitting sales tax returns through the online filing system was repealed.

Late Filing Penalty

A late filing fee of $25 will be assessed on all late returns. In addition, late payment penalties and interest will accrue on any tax remitted after the due date. The date of receipt will determine the timeliness of filing for mailed returns and taxes due.

Late Payment Penalties

A late payment penalty is assessed at the rate of 5% of the tax due for any month or fraction of a month in which the tax is unpaid. The late payment penalty increases at a rate of 5% per month, or any fraction of a month, until a total of 25% has been assessed.

Interest

Interest is assessed at the rate of 12% per annum on unpaid tax.

Business Closed or Sold.

Merchants who close or sell their business must file a final Sales Tax Return. Sales tax accounts are not transferable.