

INSTRUCTIONS FOR COMPLETING THE AREAWIDE SALES TAX RETURN FORM

LINE 1. GROSS SALES

Include **all** sales made within the taxing jurisdiction of CBJ during the reporting period regardless if the sales are taxable or exempt. Do not include sales tax with gross sales reported.

Service Providers Only: If you traveled outside CBJ to provide services during the reporting period, remove those sales from your gross sales. As always, your business must maintain documentation for any adjustments to gross sales reported.

Cash Basis Service Providers Only: If you have sales completed during the 4% rate to report, please contact the Sales Tax Office at (907) 586-5265 for a 4% filing form (not available on-line).

LINE 2. LESS ALL EXEMPT SALES

Exempt sales must be included in gross sales reported on Line 1.

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 - G.

The most commonly used exemptions are listed on Lines 2 A - F. If you are reporting an exemption that is not listed, you must specify the exemption by code number on Line 2G and write a brief description of the exemption claimed.

LINE 3. TOTAL EXEMPT SALES Add all exemptions from Line 2 A - G.

LINE 4. NET TAXABLE SALES Subtract Line 3 from Line 1. This amount is subject to the applicable tax rate.

LINE 5. CALCULATE TAX Compute the tax by multiplying Line 4 by 5%.

LINE 6. OPTIONAL DISCOUNT IF FILED AND PAID TIMELY

U.S. postmark determines the date filed.

Discount is computed by multiplying amount from Line 6 by 1%.

All may take a minimum discount of \$10. If tax due is less than \$10, discount can reduce tax to zero, but cannot create credit balance.

Maximum discount for Quarterly Filers is \$100.

Maximum discount for Monthly Filers is \$50.

Discount will not be allowed if account is delinquent.

LINE 7. CREDITS FROM PRIOR PERIODS Please verify credits with the Sales Tax Office before taking any credit on this line. Call (907) 586-5265.

LINE 8. LATE FEE Add \$25.00 if return is not filed timely. U.S. postmark determines the date filed.

LINE 9. LATE PAYMENT PENALTY AND INTEREST Late payment penalty is 5% of unpaid tax balance per month 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) 586-5265. If you do not remit the late fees, penalties and interest with the return, you will be billed.

LINE 10. SUBTOTAL AMOUNT Total Lines 5 through 9 and enter on Line 10.

LINE 11. DEPOSITS PAID For those merchants required to make monthly deposits, indicate 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 12. TOTAL AMOUNT DUE WITH RETURN Subtract Line 11 from Line 10. This is the total amount due with your sales tax return.

Make checks payable to CBJ. Fill in the TOTAL AMOUNT REMITTED with the return on the Line provided at the top of the form.

LINE 13. 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.
