

CBJ SALES TAX OFFICE  
ADMINISTRATIVE GUIDELINES  
CERTIFICATE OF PUBLIC CONVENIENCE & NECESSITY  
SALES TAX RECORD KEEPING QUESTIONNAIRE  
Procedure 55

The CBJ CPV Regulations require that both the Drivers and the Certificate Holders fulfill specific Sales Tax record keeping requirements unless the CBJ deems current record keeping practices adequate. The purpose of this questionnaire is for you to provide information on your present record keeping so that a determination can be made as to whether your company will be required to maintain the specific Sales Tax Record keeping requirements. Be as specific as possible when answering the following questions. You may also include any forms or support information that you feel should be considered when this application is reviewed.

**\*Please Type or Print all Information\***

Certificate Holder's Business Name \_\_\_\_\_

Name of Business Owner completing this form \_\_\_\_\_

Permit # \_\_\_\_\_ Sales Tax Account # \_\_\_\_\_ Date \_\_\_\_\_

Contact Person \_\_\_\_\_ Phone Number \_\_\_\_\_

1. Will you be using the forms specified in the CPV Regulations 20 CBJAC 40.585? YES \_\_\_\_\_ NO \_\_\_\_\_

If you have answered YES to question number one, stop and submit this form with your permit application. If you have answered NO to question number one, please answer the following:

2. Provide a description of your record keeping for the sales tax surrendered to you by drivers operating under your permit.

Certificate Holders with Class A Endorsement please answer questions a - i.

Certificate Holders with Class B Endorsement please answer questions j - m.

**CLASS A Endorsement**

a. What information do you require from your drivers each shift? Be specific.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. Describe the method used by drivers operating under your permit to determine total sales each shift.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

c. Do you verify the information provided by drivers? If so, specify how.

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d. Describe the method you and the drivers operating under your permit use to calculate the sales tax to be surrendered for each shift.

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e. Describe the method you use to verify the accuracy of the drivers' sales tax calculation each shift.

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f. Do you provide receipts to drivers when the sales tax is surrendered? If so, attach a sample receipt.

g. Describe the method used by the Permit Holder to summarize the driver shift activity into a daily, weekly and/or monthly records.

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h. Describe the method used to reconcile the sales tax collected from drivers each shift to the sales tax to be reported on the periodic Sales Tax Return.

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i. Describe the method used by the Permit Holder to determine the total gross sales/sales tax and to prepare the periodic Sales Tax Return.

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**CLASS B Endorsement**

j. Describe the method used to account for individual sales.

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k. Describe the method used to determine total daily sales.

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l. Describe the method used to summarize the daily activity into a weekly and/or monthly records.

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m. Describe the method used to determine gross sales/sales tax and to prepare the Sales Tax Return.

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If necessary, please attach additional sheets. If you have any questions about completing this form, please contact the CBJ Sales Tax Office at (907) 586-5265 or stop by our office on the first floor of the Municipal Way Building.

**Under penalty of perjury, I attest that to the best of my knowledge that the information provided on this application is true and correct.**

**Signature**

**Date**

For CBJ Sales Tax Office Use ONLY

CBJ Reviewer:		Date:	
CBJ Approval:		Date	