THE CITY OF WHITTIER

Gateway to the Western Prince William Sound

P.O. Box 608 • Whittier, Alaska 99693 • (907) 472-2327 • Fax (907) 472-2404

2015 SALES TAX REPORTING FORM

(Per Whittier Municipal Code Chapter 3.08)

Company Name: _____ **Date:** _____

For quarter ending: _____ **Account #:** _____

1. GROSS SALES (do not include sales tax on returned merchandise) $_____

2. LESS EXEMPT SALES (Provide documentation) $<_____>
   (NOTE: if no documentation is attached you will be taxed on gross sales)
3. NET TAXABLE SALES (Line 1. minus line 2.) $_____

4. SALES TAX RATE (April 1-September 30) **5%**

5. **TAX DUE (line 3 x .05)** $_____

6. ADJUSTMENTS:
   A. LESS DISCOUNT
   (3% OF TAX DUE *IF FILED AND PAID BY THE 10TH DAY EVERY QUARTER OF TAX SEASON TO MAXIMUM. OF $100.00*) $<_____>

   B. LATE FEE $_____
   (5% of tax due/month late to max 25% after the 10th day of the following Month.)

   C. LATE PAYMENT INTEREST $_____
   (15% annum. -- Multiply tax due by # of days late by 0.000413)

7. **TOTAL AMOUNT DUE (Add lines 5+6)** $_____

The tax imposed under this ordinance shall be payable no later than the last business day of the month following the end of each reporting period. (i.e. April-June reporting period is due no later than the last business day of July.)

I declare, subject to penalties prescribed in the above ordinance, that this return (including any accompanying statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Company owner, agent or member:

_____	_____	_____	_____
Signature	**Date**	**Printed name**	**Contact Phone #**

A sales tax return MUST be filed for each reporting period whether or not any sale transactions have occurred. There is no sales tax collection October 1st – March 31st; therefore no report is required during these months.

3.08.010 – Levy of Tax. There is levied and shall be collected and paid to the city a five% consumer sales tax on all sales made, on all rentals made or performed, and on all services sold or performed after March 31 and before October 1 unless the sale, rental or service is expressly and clearly exempted or excepted under provisions of this chapter (Title 3), state or federal law.

3.08.020 – Proceeds – Use. The net proceeds from the taxes collected by the city pursuant to this chapter shall be used for general purposes relating to services, health and welfare of the City of Whittier, and in administration of the city government.

FREQUENTLY ASKED QUESTIONS ON THE SALES TAX CODE

Who must register to collect sales tax?

*All sellers are **REQUIRED** to register for sales tax collection. A seller may be structured as a sole-proprietor, partnership, or for-profit or non-profit corporation.*

Do taxes need to get reported 12 months a year?

*No. Only Passenger Transportation Business Tax filers are required to file year round. Sales tax is only reported for services performed or goods sold after March 31st and before October 1.**WMC- 3.08.010***

Who is responsible for paying the tax?

*The sales tax is a consumer tax; therefore the buyer is responsible for paying the tax. The seller (registered business) is **LIABLE** for collection and remittance to the City of Whittier, all taxes collected **AND** those taxes that should have been collected.*

What sale transactions are taxable?

*All sales transactions including retail sales, wholesale sales, rents, and services are taxable unless specifically exempted by the City Of Whittier by the **WMC- 3.08.100**.*

What are the filing periods for sales tax returns?

All sellers shall file sales tax returns on a quarterly basis.

When are the returns due?

*Completed sales tax returns are due no later than the first business day following the last day of the month following the end of each reporting period. **WMC –3.09.030.** (i.e. March's reporting period is due by the first business day of May.)*