



**City of Kodiak - Sales Tax Office**  
 710 Mill Bay Road, Room 211  
 Box 1397  
 Kodiak, AK 99615  
 Phone: (907) 486-8655  
 Fax: (907) 486-8600

# REPORT OF CONSUMERS' TAX REAL PROPERTY RENTALS OVER 30 DAYS 7% Sales Tax Return

**Business Name**  
**DBA**  
**Address**  
**Address**  
**City**  
**Business Type**

For the period \_\_\_\_\_ to \_\_\_\_\_

**FORM DUE ON OR BEFORE \_\_\_\_\_ even when  
 No sales tax is due. Must be postmarked on or before due date.**  
 If final return, check box  Last day of Business \_  
 Reason: \_  
 If sold, to whom: \_

**REVENUE (Sales, Services, Rentals):**

- |  |     |   |
|--|-----|---|
| 1.) Gross revenue from Residential Real Property Rentals | 1.) | <input style="width: 100%;" type="text"/> |
| 2.) Gross revenue from Commercial Real Property Rentals  | 2.) | <input style="width: 100%;" type="text"/> |
| 3.) Total gross revenues (add lines 1 and 2)             | 3.) | <input style="width: 100%;" type="text"/> |

**LIST DETAIL OF DEDUCTIONS:**

- |   |     |   |
|---|-----|---|
| 4.) Real Property Rentals to Senior Citizens with valid Exemption Certificate         | 4.) | <input style="width: 100%;" type="text"/> |
| 5.) Real Property Rentals to Government   | 5.) | <input style="width: 100%;" type="text"/> |
| 6.) Real Property Rentals to Wholesale/Retail with valid Exemption Certificate        | 6.) | <input style="width: 100%;" type="text"/> |
| 7.) Real property Rentals to Contractors with valid Exemption Certificate             | 7.) | <input style="width: 100%;" type="text"/> |
| 8.) Other Allowable Deductions, please explain  | 8.) | <input style="width: 100%;" type="text"/> |
| 9.) Total Over Maximum Taxable Amount of \$750 (total of \$ amount from detail below) | 9.) | <input style="width: 100%;" type="text"/> |

Categories	# of Transactions	\$ Amount over \$750
Transactions \$750 - \$1,500	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Transactions \$1,501 - \$3,000	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Transactions > \$3,000	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

- |   |      |   |
|---|------|---|
| 10.) Total Deductions (add lines 4, 5, 6, 7, 9) | 10.) | <input style="width: 100%;" type="text"/> |
|---|------|---|

**CALCULATED TAX AND PAYMENT:**

- |   |      |   |
|---|------|---|
| 11.) Calculated Taxable revenue (line 3 minus line 10)  | 11.) | <input style="width: 100%;" type="text"/> |
| 12.) Computed tax ( 7% of line 11)  | 12.) | <input style="width: 100%;" type="text"/> |
| 13.) Total Penalty – (5% of line 12 - will be charged monthly after due date noted above up to 20%) | 13.) | <input style="width: 100%;" type="text"/> |
| 14.) Total Interest – (1.25% of line 12 - will be charged monthly after due date noted above)       | 14.) | <input style="width: 100%;" type="text"/> |
| 15.) Late Filing Fee \$25.00 - (per quarter)  | 15.) | <input style="width: 100%;" type="text"/> |
| 16.) Total Sales Tax Due (add lines 12, 13, 14 & 15)  | 16.) | <input style="width: 100%;" type="text"/> |
| 17.) Amount Remitted (Payable to the City of Kodiak)    Cash _____, Check # _____                   | 17.) |   |

**Date:** \_\_\_\_\_ **Printed Name:** \_\_\_\_\_ **Signature:** \_\_\_\_\_

**RETURN SIGNED ORIGINAL TO THE CITY OF KODIAK WITH PAYMENT POSTMARKED ON OR BEFORE THE DUE DATE ABOVE**

**CITY OF KODIAK**  
**INSTRUCTIONS ON REPORT OF CONSUMERS' TAX ON SALES, SERVICES AND RENTALS – 7% Sales Tax**  
**Kodiak City Code (KCC) 3.08 Sales Tax - <http://www.codepublishing.com/ak/kodiak/>**

**Gross Revenue:**

1. The amount received from residential real property rentals within the City. (KCC 3.08.140) This should not include Sales Tax collected KCC 3.08.090
2. The amount received from commercial real property rentals within the City. (KCC 3.08.140) This should not include Sales Tax collected KCC 3.08.090
3. Add total revenue lines 1 and 2.

**Detail of Deductions:**

**All deductions below should be included in one of the gross revenue lines above. Put the total amount deducted on the appropriate line. Records must be maintained to document all deductions and be available for review by the City of Kodiak.**

4. Enter all real property rentals to senior citizens with a valid exemption card. Person making sales or rentals to or for the benefit of a senior citizen which are exempt from tax shall confirm the identity of the person and shall maintain records of each such exempt sale with the appropriate reference to the senior citizen exemption number. (KCC 3.08.055)
5. Enter all real property rentals to the United States, the State of Alaska, and any agencies or political subdivisions thereof. (KCC 3.08.040)
6. Enter all real property rentals to sublessors located within the City, which would constitute a sublease of real property, and the sublessor is collecting sales tax from the sublessee and remitting to the City.  
Wholesale/Retail exemption cards are issued by the City of Kodiak and have an exempt number. The customer must show you their card to receive this exemption. (KCC 3.08.050)
7. Enter all real property rentals to a building or construction contractor or subcontractor, for use on a project within the City .  
Construction Contractor exemption cards are issued by the City of Kodiak and have an exempt number. The customer must show you their card to receive this exemption. (KCC 3.08.050)
8. Enter all real property rentals for exemptions that are not included above. (KCC 3.08.040)
9. Enter the total dollar amount from the detailed categories in line 9. In the detail below line 9 enter the number of transactions in which a portion of the price or charge is exempt from sales tax and the dollar amount in each category. (KCC 3.08.140) If the sale price of an item or items or the charge for rental of any property or performance of any service exceeds \$750.00 for a single transaction, that portion of the price or charge in excess of \$750.00 shall be exempt from the tax levied. For example if your sale, service or rental is \$1,000 then enter \$250 in the Transactions \$750 - \$1,500 category as 1 transaction and \$250.00 deduction. ( $\$1,000 - \$750 = \$250$ ). (KCC 3.08.120)
10. Add total deductions lines 4 through 9.

**Calculated Tax and Payment:**

11. Line 3 (Total Revenue) - Line 10 (Total Deductions) = Taxable Revenue
12. Line 11 X .07 = Computed Sales Tax
13. A person who fails to remit taxes collected on or before the due date shall pay, in addition to the tax due, a penalty of 5% per month until a total penalty of 20% has accrued. All returns must be received or postmarked on or before the due date. (KCC 3.08.170)
14. Taxes that are not remitted to the City when due shall draw interest from the date of delinquency until paid at the rate of 15% per year or 1.25% per month on the first day of each month for quarterly returns and on the sixteenth day of each month for monthly returns after the due date. (KCC 3.08.170)
15. Additional \$25.00 fee for returns received or postmarked after due date. Applied quarterly. (KCC 3.08.164)
16. Totals Sales Tax Due - Add line 12, 13, 14 & 15
17. This is the amount payable to the City of Kodiak in cash or check only.