



**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 SALES, SERVICES AND RENTALS 7% Sales Tax Return

**Business** \_\_\_\_\_

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

**Name** \_\_\_\_\_

**DBA** \_\_\_\_\_

**FORM DUE ON OR BEFORE** \_\_\_\_\_ **even when  
 No sales tax is due. Must be postmarked on or before due date.**

**Address** \_\_\_\_\_

If final return, check box  Last day of Business \_\_\_\_\_

**Address** \_\_\_\_\_

**City** \_\_\_\_\_

Reason: \_\_\_\_\_

**Business Type** \_\_\_\_\_

If sold, to whom: \_\_\_\_\_

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

- |   |     |   |
|---|-----|---|
| 1.) Gross revenue from sales  | 1.) | <input style="width: 100%;" type="text"/> |
| 2.) Gross revenue from services   | 2.) | <input style="width: 100%;" type="text"/> |
| 3.) Gross revenue from rentals (Other than real property rental over 30 days) | 3.) | <input style="width: 100%;" type="text"/> |
| 4.) Gross revenue from motor vehicle fuel                                     | 4.) | <input style="width: 100%;" type="text"/> |
| 5.) Total gross revenues (add lines 1, 2, 3 and 4)                            | 5.) | <input style="width: 100%;" type="text"/> |

**LIST DETAIL OF DEDUCTIONS:**

- |   |      |   |
|---|------|---|
| 6.) Sales, Services or Rentals to Senior Citizens with valid Exemption Certificate      | 6.)  | <input style="width: 100%;" type="text"/> |
| 7.) Sales, Services or Rentals to Government : _____                                    | 7.)  | <input style="width: 100%;" type="text"/> |
| 8.) Sales or Services to Wholesale/Retail with valid Exemption Certificate              | 8.)  | <input style="width: 100%;" type="text"/> |
| 9.) Sales or Services to Contractors with valid Exemption Certificate                   | 9.)  | <input style="width: 100%;" type="text"/> |
| 10.) Other Allowable Deductions, please explain : _____                                 | 10.) | <input style="width: 100%;" type="text"/> |
| 11.) Total Over Maximum Taxable Amount of \$3000 (total of \$ amount from detail below) | 11.) | <input style="width: 100%;" type="text"/> |

Categories	# of Transactions	\$ Amount over \$3000
Transactions \$3,000 - \$5,000	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Transactions \$5,001 - \$7,500	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Transactions > \$7,500	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

- |   |      |   |
|---|------|---|
| 12.) Sales tax collected if included in gross<br>(Gas stations, Vending Machines, Bars, and Taxi Cabs ONLY. See Instructions) | 12.) | <input style="width: 100%;" type="text"/> |
| 13.) Total Deductions (add lines 6, 7, 8, 9, 10, 11 and 12)   | 13.) | <input style="width: 100%;" type="text"/> |

**CALCULATED TAX AND PAYMENT:**

- |   |      |   |
|---|------|---|
| 14.) Calculated Taxable revenue (line 5 minus line 13)  | 14.) | <input style="width: 100%;" type="text"/> |
| 15.) Computed tax ( 7% of line 14)  | 15.) | <input style="width: 100%;" type="text"/> |
| 16.) Total Penalty – (5% of line 15 - will be charged monthly after due date noted above up to 20%) | 16.) | <input style="width: 100%;" type="text"/> |
| 17.) Total Interest – (1.25% of line 15- will be charged monthly after due date noted above)        | 17.) | <input style="width: 100%;" type="text"/> |
| 18.) Late Filing Fee \$25.00 - (per quarter)  | 18.) | <input style="width: 100%;" type="text"/> |
| 19.) Total Sales Tax Due (add lines 15, 16, 17 & 18)  | 19.) | <input style="width: 100%;" type="text"/> |
| 20.) Amount Remitted (Payable to the City of Kodiak) Cash _____, Check # _____,                     | 20.) | <input style="width: 100%;" type="text"/> |

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

**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 all sales made or rendered within the City. (KCC 3.08.140) This should not include Sales Tax collected unless authorized under KCC 3.08.090 - Addition of Tax. If you include sales tax, use line 11 in the detail of deductions section to deduct the sales tax.
2. The amount received from all services made or rendered within the City. The amount of what you received on your services including your materials. (KCC 3.08.140)
3. The amount received from all rental property made or rendered within the City (except for real property rentals over 30 days). The amount for rental property may not include tax. (i.e., \$1,000 Per Month Rental Revenue X 3 months = \$3,000). Sales tax is not included in rental revenues. (KCC 3.08.140)
4. The amount received from all sales of motor vehicle fuel (ie: passenger vehicles, commercial vehicles, commercial vessels, personal vessels) (KCC 3.08.140)
5. Add total revenues lines 1 through 4.

**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.**

6. Enter all sales, services or 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)
7. Enter all sales, services or rentals to the United States, the State of Alaska, and any agencies or political subdivisions thereof. (KCC 3.08.040)
8. Enter all sales of property to wholesale dealers located in the City, sales to retail dealers located in the City, sales of tangible personal property to a person engaged in manufacturing within the City of products sold primarily within the City, which property is converted into or becomes an ingredient or component part of the manufactured product or a container, or otherwise enters directly into the manufacturing process. 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)
9. Enter all sales to a building or construction contractor or subcontractor, for use on a project within the City of building materials, supplies, and other tangible personal property to be incorporated or used as component parts of a completed project. This exemption shall not apply to tools, equipment, fuel, clothing, food, and similar items of property utilized but not incorporated into a project. 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)
10. Enter all sales for exemptions that are not included above. Other exemptions may include: casual and isolated sales such as bazaars, medical services performed, religious and charitable organizations, sales of food in school cafeterias and lunchrooms for students, sales and services by nonprofit schools and student organizations, dues or fees to clubs, labor unions, fraternal organizations, subscriptions to newspapers and periodicals, sales of insurance, funeral charges, purchase of gift certificates, sales outside of the city limits, and other exemptions in the code. (KCC 3.08.040)
11. Enter the total dollar amount from the detailed categories in line 11. In the detail below line 11 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 \$3,000.00 for a single transaction, that portion of the price or charge in excess of \$3,000.00 shall be exempt from the tax levied. (KCC 3.08.120)
12. Persons providing products or services through coin operated vending machines, a business selling gasoline or diesel fuel delivered to a customer's vehicle in bulk, a business engaged in the sale of beverages for consumption on the premises, or a business providing for-hire passenger vehicle transportation services may, in lieu of adding the tax as a separate item, include the tax imposed to the price or charge. When authorized to include in the price or charge for a product or service, the tax to be collected and remitted shall be determined by dividing the gross receipts from the services or product by 1.07 and multiplying that product by .07. (i.e., total gross revenues including tax = \$500.00. Line 11 would be calculated by taking  $\$500.00 \div 1.07 = \$467.29 \times .07 = \$32.71$ . (KCC 3.08.090)
13. Add total deductions lines 6 through 12.

**Calculated Tax and Payment:**

14. Line 5 (Total Revenue) - Line 13 (Total Deductions) = Taxable Revenue
15. Line 14 X .07 = Computed Sales Tax
16. 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)
17. 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)
18. Additional \$25.00 fee for returns received or postmarked after due date. Applied quarterly. (KCC 3.08.164)
19. Totals Sales Tax Due - Add line 15, add line 16, add line 17.
20. This is the amount payable to the City of Kodiak in cash or check only.