



City of Kodiak - Sales Tax Office
 710 Mill Bay Road, Room 211
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REPORT OF TRANSIENT ROOM RENTALS
Bed & Breakfast, Hotel and Motel Rentals
5% BED TAX

Business _____ For the period _____ to _____
Name _____
DBA _____ **FORM DUE ON OR BEFORE** _____ **even when**
Address _____ **No sales tax is due. Must be postmarked on or before due date.**
Address _____ If final return, check box Last day of Business _____
City _____ Reason: _____
Business Type _____ If sold, to whom: _____

REVENUE (Transient Room Rentals):

1.) Gross revenue from Transient Room Rentals 1.)

LIST DETAIL OF DEDUCTIONS:

2.) Transient Room Rentals to Senior Citizens with valid Exemption Certificate 2.)
 3.) Transient Room Rentals to Government 3.)
 4.) Other Allowable Deductions, please explain _____ 4.)
 5.) Total Deductions (add lines 2, 3, and 4) 5.)

CALCULATED TAX AND PAYMENT:

6.) Calculated Taxable revenue (line 1 minus line 5) 6.)
 7.) Computed tax (5% of line 6) 7.)
 8.) Total Penalty – (5% of line 7 - will be charged monthly after due date noted above up to 20%) 8.)
 9.) Total Interest – (1.25% of line 7 - will be charged monthly after due date noted above) 9.)
 10.) Late Filing Fee \$25.00 -(per quarter) 10.)
 11.) Total Sales Tax Due (add lines 7, 8, 9 &10) 11.)
 12.) Amount Remitted (Payable to the City of Kodiak) Cash _____, Check # _____ 12.)

Date: _____ **Printed Name:** _____ **Signature:** _____

CITY OF KODIAK
INSTRUCTIONS ON REPORT OF CONSUMERS' TAX ON SALES, SERVICES AND RENTALS – 5% Bed Tax
Kodiak City Code (KCC) 3.08 Sales Tax - <http://www.codepublishing.com/ak/kodiak/>

Gross Revenue:

1. The amount received from all Transient Room Rentals Made or rendered within the City. This would include Bed & Breakfast, Hotels and Motels. (KCC 3.08.140)

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 available for review by the City of Kodiak.

2. 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)
3. 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)
4. 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 lunchroom 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)
5. Add total deductions lines 2 through 4.

Calculated Tax and Payment:

6. Line 1 (Total Revenue) – Line 5 (Total Deductions) = Taxable Revenue
7. Line 6 X .05 = Computed Sales Tax
8. 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)
9. 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)
10. Additional \$25.00 fee for returns received or postmarked after due date. Applied quarterly. (KCC 3.08.164)
11. Totals Sales Tax Due – Add lines 7, 8, 9 and 10.
12. This is the amount payable to the City of Kodiak in cash or check only.