



Municipality of Skagway
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QUARTER ENDING: March 31, 2024
DUE ON OR BEFORE: April 30, 2024

FIRST QUARTER SALES TAX RETURN 2024

PLEASE NOTE: IT IS NECESSARY TO REMIT THIS FORM EVEN IF THERE IS NO ACTIVITY

Business License #
 Company Name
 Name
 Address
 Address
 City, State Zip

1. GROSS RECEIPTS (EXCLUDING TAX)	JANUARY	FEBRUARY	MARCH	TOTAL
A. Sales				
B. Tours				
C. Services				
D. Rental Income				
E. Restaurant/Bar				
2. TOTAL RECEIPTS (Add lines A-E)				

DOCUMENTATION FOR ALL EXEMPTIONS IS REQUIRED

3. LESS EXEMPTIONS	JANUARY	FEBRUARY	MARCH	TOTAL
A. Sales for Resale/Tours				
B. Sales to Government Agencies				
C. Sales of Heating Fuels				
D. Sales from Transportation/Wharfage				
E. Sales from Mail Order				
F. New Construction or Reconstruction				
G. Tax Holiday				
H. Other Exemptions (attach list)				
4. TOTAL EXEMPTIONS (Add Lines A-H)				

5. Net Taxable Receipts (Line 2 less line 4)	
6. Tax Due and Payable (multiply line 5 by 3%)	
7. PENALTY: (10% OF TAX DUE EACH MONTH UNTIL TOTAL PENALTY OF 30% HAS ACCRUED)	
8. INTEREST: (15% PER ANNUM FROM DATE OF DELINQUENCY)	
9. TOTAL AMOUNT DUE:	

I DECLARE, SUBJECT TO PENALTIES PRESCRIBED IN THE MUNICIPALITY OF SKAGWAY SALES TAX CODE 4.08, THAT THIS RETURN (INCLUDING ANY ATTACHMENTS) HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE FORM.

DATE: _____ SIGNATURE: _____

INSTRUCTIONS FOR SALES TAX RETURN

GROSS RECEIPTS:

Line 1: Enter here all receipts in appropriate monthly column. Include exempt sales as they will be subtracted from the total under deductions. **DO NOT include sales tax on this line.**

EXEMPTIONS:

Documentation for all exemptions is required and must be retained for 3 years in the event of an audit.

Line 3A: List here all sales which are covered by wholesale-resale exemptions listed in SMC 4.08.060 A1.

Line 3B: List here all sales to federal, state or municipal governments.

Line 3C: List here all sales of heating fuels for use in space heating.

Line 3D: List here all sales from providing transportation, *except tour products* as defined in SMC 4.08.005. Including: All air transportation (both passenger and cargo). Also, all point-to-point transportation by water or land. NOTE: Tours are not defined as transportation and are taxable. List here any Wharfage charges and charges for freight handling and Cargo handling on docks.

Line 3E: List here any sales from consumption outside the city in response to mail order requests originating outside city limits, i.e. catalog orders (Documentation must be available for audit for 3 years).

Line 3F: List here any sales from contracts and subcontracts for new construction and reconstruction services on projects and structures for Industrial, Commercial, Residential and Nonprofit purposes.

Line 3G: List here all sales made during the tax holiday.

Line 3H. List here all other sales claimed exempt by month.

CALCULATIONS:

Line 5: Net Taxable Receipts for quarter. To arrive at this figure, subtract your total exemptions from your gross receipts.

Line 6: Tax Due and Payable. Multiply line 5 by 5% (.05).

Line 7: Penalty. Multiply Line 6 by 10% for each month until a total penalty of 30% has accrued. (eg: 1st month 10%, 2nd month 20%, 3rd month or later 30%). Penalties begin on the first day after the due date of return.

Line 8: Interest. To figure the interest multiply Line 6 by 15%, divide that by 365, then multiply by the number of days late the sales tax is past due. Interest begins on the first day after due date of return.

Line 9: Total Tax Amount Due. Total Lines 6 through 9 and pay amount recorded here. Returns with cash or check payment must be received at the Borough Offices or affixed with U.S. Postal mark on or before the due date. If payment is made electronically returns must be received and payment posted to the Borough bank account, on or before the due date.

Note: ALL Postmarks are final. To ensure your return will be postmarked correctly, please have the post office hand cancel or mail early.