

FAIRBANKS NORTH STAR BOROUGH

TREASURY AND BUDGET DIVISION

809 PIONEER ROAD

PO BOX 71320

FAIRBANKS, ALASKA 99707 1320

(907) 459-1443

ALCOHOLIC BEVERAGE TAX REPORT

FOR PERIOD ENDING _____ / _____
Month Year

If **CHANGE OF OWNER OR ADDRESS** fill in below:

ACCOUNT NO. _____

Owner Name _____

Business Mailing Address _____

BUSINESS NAME _____

City/State _____ Zip Code _____

If this is a **FINAL REPORT**, return the Certificate of Registration & state where the books will be located. _____

- 1. GROSS ALCOHOLIC BEVERAGE SALES..... \$ _____
- 2. EXEMPT SALES PURSUANT TO BOROUGH CODE 3.59.040.B..... \$ _____
(Please provide backup for exemptions)
- 3. SUBTRACT LINE 2 FROM LINE 1..... \$ _____
- 4. MULTIPLY LINE 3 BY 5% (LINE 3 X .05)..... \$ _____
- 5. SALES TAX PAID ON THE SALES IN LINE 1 TO ANY MUNICIPALITY WITHIN THE BOROUGH (attach documentation) \$ _____
- 6. SUBTRACT LINE 5 FROM LINE 4..... \$ _____
- 7. PENALTIES - See reverse side for information
 - A. Late Report/Late Remit Penalty (10% of the tax due or \$50 for zero balance reports) \$ _____
 - B. Additional Late Report/Late Remit Penalty (25% of tax due)..... \$ _____
 - C. Additional Penalty (\$1,000 after 60 days)..... \$ _____
- 8. INTEREST - 1.25% (.0125 x Line 6) per month..... \$ _____
- 9. LIABILITY FOR FILING PERIOD (Line 6 + Line 7A + Line 7B + Line 8)..... \$ _____
- 10. MINUS CREDIT OR ADD OUTSTANDING LIABILITY..... \$ _____
- 11. TOTAL AMOUNT DUE WITH REPORT (Total of Line 9 and Line 10)..... \$ _____

*** Any false statement on this form is punishable under AS 11.56.210 ***

I DECLARE THAT THIS REPORT, INCLUDING ANY ACCOMPANYING STATEMENTS, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE REPORT.

Date

Owner or Agent

White Copy (Borough)

Yellow Copy (Business)

Due Date(s) and Penalty Information

(Refer to Chapter 3.59 for Alcoholic Beverage Tax for further details.)

Original (white) report must be returned to the Treasury and Budget Division, Fairbanks North Star Borough at the address noted on the top of the report.

Penalties shall be imposed based on the date the report is received, or postmarked by the U.S. Postal Service, after the due date according to the following schedule:

Month Filing For	Report/ Remittance Due Date	Late Report/Late Remittance Penalty - 10% of the tax due. If no tax is due, the penalty is \$50.	Additional Late Report/Late Remittance Penalty - 25% of tax due
January	February 15	February 16 - March 15	March 16
February	March 15	March 16 – April 15	April 16
March	April 15	April 16 – May 15	May 16
April	May 15	May 16 – June 15	June 16
May	June 15	June 16 – July 15	July 16
June	July 15	July 16 – August 15	August 16
July	August 15	August 16 – September 15	September 16
August	September 15	September 16 – October 15	October 16
September	October 15	October 16 – November 15	November 16
October	November 15	November 16 – December 15	December 16
November	December 15	December 16 – January 15	January 16
December	January 15	January 16 – February 15	February 16

Due Date Extended: If the fifteenth day of the month is a Saturday, Sunday, federal or borough holiday, the due date shall be extended until the next business day.

Additional Penalty: A seller is subject to an additional \$1,000 penalty if the seller fails to submit a monthly report or remit collected taxes within 60 days of the original due date, operates without a valid certificate of registration, or in any other way violates any requirement of the chapter.

Interest: Simple interest at a maximum rate of fifteen percent (15%) per year shall accrue on all delinquent taxes, not including penalty and administrative fees, from the date due until paid in full.