

FAIRBANKS NORTH STAR BOROUGH
TREASURY / BUDGET DIVISION
907 TERMINAL STREET
PO BOX 71320
FAIRBANKS, ALASKA 99707 1320
(907) 459-1441

HOTEL-MOTEL ROOM TAX REPORT

FOR PERIOD ENDING / /
Monthly Report
Quarterly Report

ACCOUNT NO. _____

BUSINESS NAME _____

Number of rental units: _____
 Number of units rented: _____

If this is a **FINAL REPORT** or there is a **change of address**, please contact the Treasury Budget Division at the number provided above.

Request for Inactive Status:
 - Request must be received 30 days prior to inactive period
 - Inactive period must be a minimum of three months
 - See reverse side for additional information

Inactive Periods Requested:

1. **GROSS HOTEL-MOTEL ROOM TAX SALES**..... \$ _____
2. **EXEMPT SALES**
 - A. Less employer 90-day non-taxable sales (Must provide backup)..... \$ _____
 - B. Less monthly (30 days or more) non-taxable sales (Must provide backup).... \$ _____
 - C. Less other non-taxable sales (Must provide backup)..... \$ _____
3. **TOTAL ALL TAXABLE SALES** (Line 1 - Lines 2A, 2B & 2C)..... \$ _____
4. **TAXES DUE 8%** (.08 x Line 3)..... \$ _____
5. **PENALTIES** - See reverse side for additional information
 - A. Late Report/Late Payment Penalty
 - i. Late Report Penalty of \$25 *..... \$ _____
 - ii. Late Remittance Penalty 10% of Line 4 (.10 x Line 4) *..... \$ _____
 - B. Additional Late Report/Late Pymnt Penalty 25% of Line 4 (.25 x Line 4)**..... \$ _____
 - C. Additional Penalty or Fine (as per FNSBC 1.20 & 8.48.100)..... \$ _____
 * After the first deadline. ** After the second deadline.
6. **INTEREST** - 1.25% per month (.0125 x Line 4)*..... \$ _____
7. **LESS 2% COLLECTION COMPENSATION** (If paying is current)
 (2% (.02) of Line 4, not to exceed \$250)..... \$ _____
8. **TOTAL LIABILITY** (Line 4 - Line 7), **If delinquent** (Line 4 + 5A, 5B, 5C & Line 6).... \$ _____
9. **SUBTRACT CREDIT OR ADD OUTSTANDING LIABILITY**..... \$ _____
10. **NET TAXES DUE** (Line 8 & Line 9)..... \$ _____

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

I DECLARE (SUBJECT TO THE PENALTIES PRESCRIBED) 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

Due Dates, Penalty and Fine Information

(Refer to the Fairbanks North Star Borough Ordinance, Chapter 8.48.100 Hotel-Motel Room Tax and Chapter 1.20 Penalty Provisions of for further details.)

Original (white) return must be returned to the Treasury/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 return is received, or postmarked by the U.S. Postal Service, after the due date according to the following schedule:

Monthly Filing & Quarterly Filing Quarterly filings are shown in bold.	Report/Payment Due Date	*Late Report Penalty \$25.00 AND Late Remittance Penalty 10% of the taxes due.	**Additional Late Report/Late Payment Penalty 25% of tax due.
January	February 15	February 16 - March 15	March 15
February	March 15	March 16 – April 15	April 15
March	April 15	April 16 – May 15	May 15
April	May 15	May 16 – June 15	June 15
May	June 15	June 16 – July 15	July 15
June	July 15	July 16 – August 15	August 15
July	August 15	August 16 – September 15	September 15
August	September 15	September 16 – October 15	October 15
September	October 15	October 16 – November 15	November 15
October	November 15	November 16 – December 15	December 15
November	December 15	December 16 – January 15	January 15
December	January 15	January 16 – February 15	February 15

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.

No Advance Filing: Returns that are filed before the end of the filing period will not be accepted from any operator, regardless of the circumstances.

Additional Penalty: In addition to all other penalties in Chapter 1.20, an operator who violates any provision of that chapter is subject to a penalty of \$1,000 per violation, in accordance with FNSBC 8.48.100(C).

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.

2% Collection Compensation: (Applies ONLY to the Hotel-Motel Room Tax collected - line 4 of report.) See Section 8.48.090G. The operator shall be compensated the amount of two percent (.02), not to exceed \$250.00 per month, of the tax transmitted to the borough with a report **that is timely filed with payment of all tax due. The deduction may not be taken if tax or penalty is due for any filing period.**

Inactive Status: Request for inactive status must be received 30 day prior to desired inactivity period. The inactivity period must be a minimum of 90 days. The Hotel-Motel Room Tax Certificate of Registration must be surrendered during the inactivity period. All advertising must reflect unavailability during the time of inactivity. For further details see 'HOTEL-MOTEL ROOM TAX INFORMATION SHEETS' provided at time of registration.

Additional forms and information can be found on the Fairbanks North Star Borough website at:
<http://fnsb/fs>