# FAIRBANKS NORTH STAR BOROUGH

**TREASURY AND BUDGET DIVISION**
**907 TERMINAL STREET**
**PO BOX 71320**
**FAIRBANKS, ALASKA 99707 1320**
**(907) 459-1443**

## TOBACCO DISTRIBUTION EXCISE TAX REPORT

**FOR PERIOD ENDING** _____ / _____
Month Year

_____
**ACCOUNT NO.**

_____
**BUSINESS NAME**

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

_____
Owner Name

_____
Business Mailing Address

_____
City/State Zip Code

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

_____

1. GROSS TAXABLE TOBACCO PRODUCTS..... $ _____
2. LESS NON-TAXABLE TOBACCO PRODUCTS (Please provide backup)..... $ _____
3. NET TAXABLE TOBACCO PRODUCTS (Line 1 - Line 2).....$ _____
4. TAXES DUE 8% (.08 x Line 3)..... $ _____
5. 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 ($1,000 within 60 days of due date).....$ _____
6. INTEREST - 1.25% (.0125 x Line 4) per month..... $ _____
7. LIABILITY FOR FILING PERIOD (Line 4 + Line 5A + Line 5B + Line 5C + Line 6).....$ _____
8. MINUS CREDIT OR ADD OUTSTANDING LIABILITY..... $ _____
9. TOTAL AMOUNT DUE WITH REPORT (Line 7 & Line 8)..... $ _____

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

**I DECLARE (SUBJECT TO THE PENALTIES PRESCRIBED) THAT THIS RETURN, INCLUDING ANY ACCOMPANYING STATEMENTS, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.**

_____ _____
Date Owner or Agent

**White Copy (Borough)** **Yellow Copy (Business)**

## Due Date(s) and Penalty Information

(Refer to Chapter 8.44 for Tobacco Excise Tax for further details.)

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

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:

| **Month Filing For** | **Report/ Remittance Due Date** | **Late Report/Late Remittance Penalty** - 10% of the taxes due. If no taxes are due, the penalty is $50. | **Additional Late Report/Late Remittance Penalty** - 25% of taxes 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 16 | December 15 |
| 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 distributor is subject to an additional $1,000 penalty if the distributor 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.