

City of Wasilla Amended Sales Tax Return Notice: Wasilla Municipal Code (WMC) Chapter 5.16 details the application, exceptions, collection, remittance and amendments of sales tax		Business Name:		
For Period Ending:		Due Date:		Account #:
Original Return		Original Information		Amended Return
(1.) Gross Sales				(A1.) Gross Sales
(2.) Exemptions				(A2.) Exemptions
a.	Sales to Government		a.	Sales to Government
b.	Amount over \$500		b.	Amount over \$500
c.	Non-Profit Exemptions		c.	Non-Profit Exemptions
d.	Sales for Resale		d.	Sales for Resale
e.	Other Claimed Exemptions		e.	Other Claimed Exemptions
Total Exempt Sales (add lines a-e)				Total Exempt Sales (add lines a-e)
(3.) Net Taxable Sales				(A3.) Net Taxable Sales
(4.) 2.5% SALES TAX DUE				(A4.) 2.5% SALES TAX DUE
(5.) Adjustments				(A5.) Adjustments
a.	Credit for Prompt Pay		a.	Credit for Prompt Pay
b.	Late Filing Fee \$25.00		b.	Late Filing Fee \$25.00
c.	Penalty (5% per month)		c.	Penalty (5% per month)
d.	Interest (15%, see below)		d.	Interest (15%, see below)
e.	Other Adjustments		e.	Other Adjustments
Total Adjustments (add lines 5a-5e)				Total Adjustments (add lines 5a-5e)
(6.) Total Tax Remitted				(A6.) Amended Tax Due
(7.) Total Tax Remitted (line 6)	Minus (-)	(A7.) Amended Tax Due (line A6)		Equals (=)
	-			=
*If Amount Due is a <u>positive</u> number, a credit will be issued back to the account. If Amount Due is a <u>negative</u> number, payment is due at the time of amendment.				
Justification for amending the return (required):				
Amended returns must be filed within one year of the original due date for the return; AND the seller must provide written justification for amending the return; AND the seller must have a current business license for the period of time of the amended return; AND the seller agrees to submit to an audit upon request of the City of Wasilla. The City shall notify the seller in writing if it rejects an amended return, including the reasons for any rejection. WMC5.16.140				
I certify under penalty of perjury that this corrected 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.				
Signature:		Date:		Phone:

INSTRUCTIONS:

GENERAL: The Amended Sales Tax Return is used to report corrected information from a previous sales tax period filed with the City. Amended returns must be filed within one year of the original due date for the return AND the seller must provide written justification for amending the return AND the seller must have a current business license for the period of time of the amended return AND the seller agrees to submit to an audit upon request of the City of Wasilla. The City shall notify the seller in writing if it rejects an amended return, including the reasons for any rejection. WMC5.16.140.

- ITEM 1-6** Enter the amounts from the original tax return filed with the City.
- ITEM A1:** Enter the amended (actual) **total** gross sales, service or rents during the reporting period, not including sales tax, whether for cash or credit. If your gross amount includes sales tax, divide the amount by 1.025 for gross not including tax. (5.16.100)
- ITEM A2a:** Sales to government agencies. (5.16.050 A9)
- ITEM A2b:** Sales exceeding first \$500 of each sales transaction, separate service or rent. (5.16.035)
- ITEM A2c:** Sales, services or rents to Non Profit customers. (5.16.050 B5 & 6) Must have a current tax exempt card from City of Wasilla.
- ITEM A2d:** Wholesale sales, for resale by others. (5.16.050 B 1, 2 7&8) Must have a current tax exempt card from the City of Wasilla.
- ITEM A2e:** All other allowable exemptions. (5.16.050 A & B)
- ITEM A3:** Line A1 minus total exempt sales (line A2 a-e)
- ITEM A4:** Enter the sales tax due by multiplying line 3 by 2.5% or (.025). (5.16.030)
- ITEM A5a:** To qualify for the credit you must have filed the original return on time and paid an amount equal to or more the amount due on the corrected return. If a balance is owed to the City for the corrected return, the credit for prompt pay may not be taken. To figure the credit, multiply the tax due on line A4 by 2% or (.02). This credit is limited to \$100 per reporting period. (5.16.120 E)
- ITEM A5b:** A late filing fee of \$25.00 shall be added to all late filed sales tax reports in addition to any penalty or interest charges. Incomplete returns or failure to remit all tax shall be treated as the filing of no return. (5.16.120 D)
- ITEM A5c:** Calculate penalty charges, if payment is owed after the due date, on **net tax due** (amount from line A4 minus Line 4). Penalty for late payment is 5% per partial or full month until a cumulative late penalty payment of 20% is reached. To figure the penalties subtract line 4 from line A4 then multiply by the appropriate penalty. Penalties begin on the first day after due date of return. (5.16.120 D) Add \$25 if original return was late
- ITEM A5d:** Calculate interest charges, if payment is owed after the due date, on **net tax due** (amount from A4 minus Line 4). Interest for late payment is 15% per annum. To figure the interest subtract line 4 from A4 then multiply by 15% (.15), divide that by 365, then multiply by the number of days the sales tax is past due. Interest begins on the first day after due date of return. (5.16.120 D)
- ITEM A5e:** Enter any previous balance owing or any credit due from amended returns.
- ITEM A6:** Enter the total of lines A4 and line A5.
- ITEM 7:** Enter total from line 6.
- ITEM A7:** Enter total from line A6.
- ITEM B7:** Subtract item A7 from 7. If positive number, a refund is due, and a credit will be issued to the account to use on a future transaction unless otherwise requested. If a negative number, remit the payment due (and any applicable penalty and interest charges) along with amended return.

SUBMITTING RETURN AND PAYMENT: You may remit a check or money order for the amount due payable to the CITY OF WASILLA or contact the City of Wasilla to pay online through <https://wasilla.munirevs.com>. Paper or electronic checks returned by the bank will be subject to a fee of \$25 and other penalties that may apply. Please note when you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from the account or to process the payment as a check transaction. MUNIREvs credit card payments assess a 3% convenience fee. Credit cards can only be accepted through MUNIREvs for sales tax payments. For inquiries, call (907) 373-9080. Sales tax not received on or before the due date is delinquent.

QUESTIONS: If you have any questions regarding this return, contact the city before the due date to avoid late filing penalty: Phone (907) 373-9088 Fax (907) 373-9085, or write CITY OF WASILLA Finance Department 290 E HERNING AVENUE WASILLA AK 99654, or email to SalesTax@ci.wasilla.ak.us