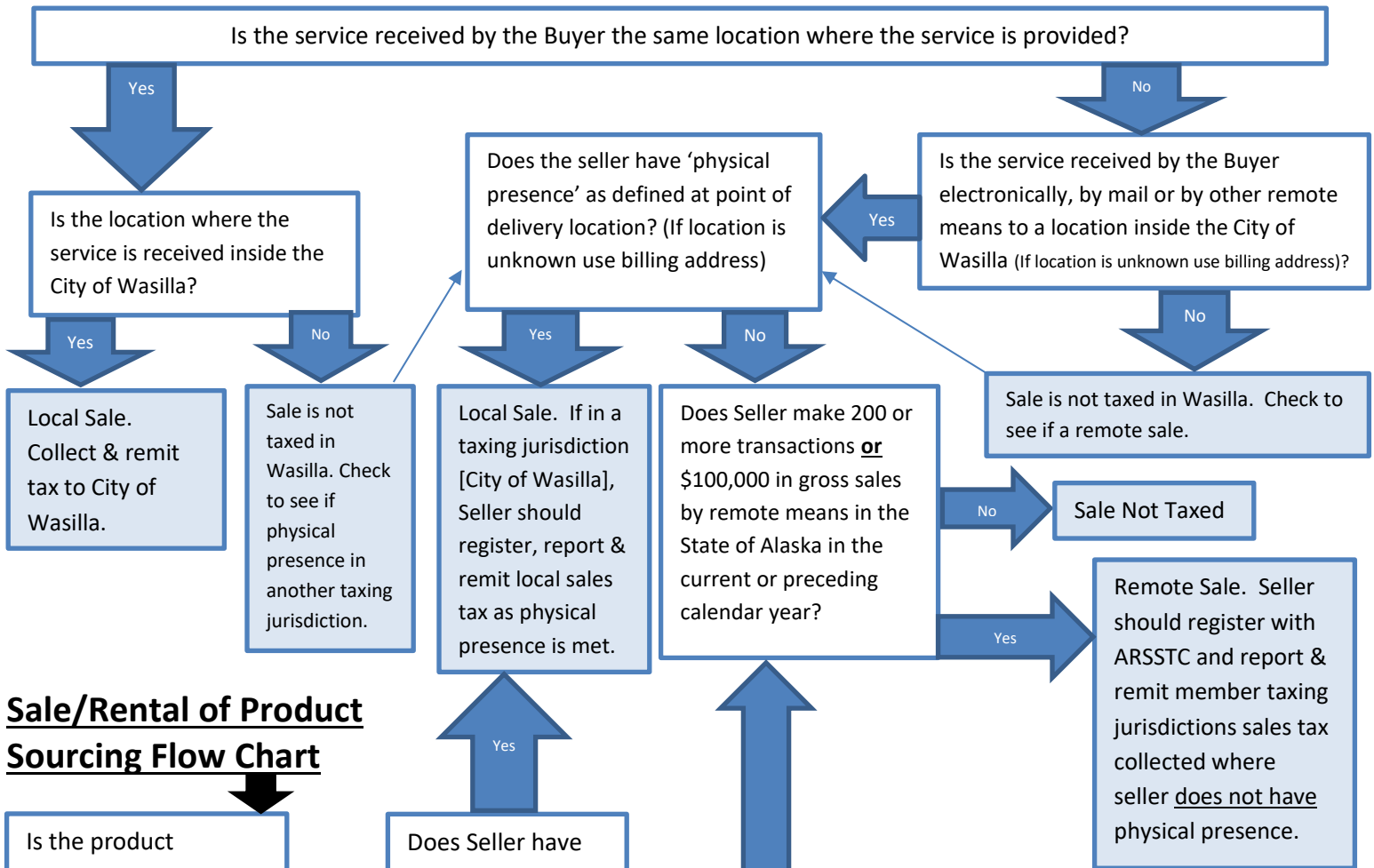
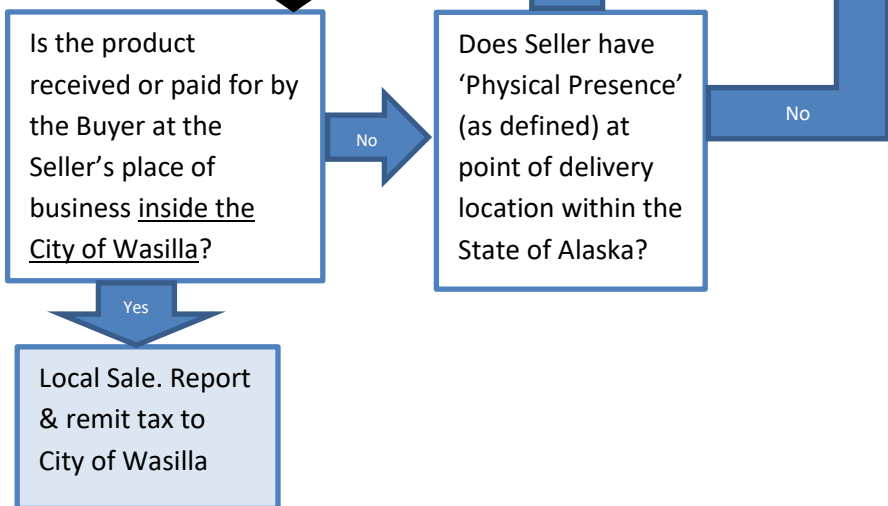


*Sellers without a physical presence in a taxing jurisdiction, making **200 or more individual sales or \$100,000 gross sales STATEWIDE by remote means** are required to remit sales tax for member taxing jurisdictions through the **Alaska Remote Seller Sales Tax Commission (ARSSTC)**. For a list of member taxing jurisdictions please visit ARSSTC.org. Sellers establishing a physical presence in a taxing jurisdiction must register and remit sales tax directly to the taxing jurisdiction, regardless of gross sales or number of transactions.*

Service Sourcing Flow Chart



Sale/Rental of Product Sourcing Flow Chart



Sales tax where physical presence is established should be remitted directly to the taxing jurisdiction.

A seller that establishes a physical presence within the local member jurisdiction in any calendar year will be deemed to have a physical presence within the member jurisdiction for the following calendar year.

For more information regarding remote sales and the ARSSTC visit www.arsstc.org

Questions regarding City of Wasilla sale tax contact 907-373-9088 or salestax@ci.wasilla.ak.us or visit www.cityofwasilla.com

see reverse side for definitions

Definitions of Terms

"Service" means any application of labor, skill or knowledge to produce value in exchange for consideration and may include the provision of property or the right to use or occupy property but does not include services rendered to an employer by an employee. "Service" may include, but is not limited to:

1. Professional, advertising, maintenance, recreation, amusement, and craftsman services.
2. Services in which a product or sale of property may be involved, including personal property made to order.
3. Utility services including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable television, and Internet services.
4. The sale of transportation services.
5. Services rendered for compensation by any person who furnishes any such services in the course of the person's trade, business, or occupation including services rendered for commission when the commission is paid on a service or product that has not been charged Wasilla sales tax.

"Point of delivery" means the location at which property or a product is delivered, or service rendered when:

1. The product is not received or paid for by the purchaser at a business location of a seller in the city, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser's recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to the seller;
2. The product is received or paid for by a purchaser who is physically present at a business location in the city, the sale is considered to have been made in the city where the purchaser is present even if delivery of the product takes place in another taxing jurisdiction. Such sales are reported, and tax remitted directly to the city;
3. The service is not received by the purchaser at a business location of a seller, the service is considered delivered to the location where the purchaser receives the service.
4. Products or services are transferred electronically, or other sales where the delivery address for the purchaser is unknown, the point of delivery shall be to the billing address of the buyer.

"Receive" or "Receipt" means:

1. Taking possession of the property or product; or
2. Making first use of services; or
3. Taking possession or making first use of digital goods, whichever comes first.

Physical Presence means: Seller establishes one or more of the following and a point of delivery within the City (taxing jurisdiction):

1. Has any office, distribution or sales house, warehouse, storefront, or any other place of business within the boundaries of the city;
2. Solicits business or receives orders through any employee, agent, salesman, or other representative within the boundaries of the city or engages in activities in this state that are significantly associated with the seller's ability to establish or maintain a market for its products in this city;
3. Provides services or holds inventory within the boundaries of the city;
4. Rents, sells, or leases property located within the boundaries of the city; or
5. Constructs, repairs, renovates, or improves real property if the real property is located in the city.

A seller that establishes a physical presence and point of delivery within the City (taxing jurisdiction) in any calendar year will be deemed to have a physical presence within the City (taxing jurisdiction) for the following calendar year.

Local Sale/Service means: The seller has physical presence in a taxing jurisdiction [the City of Wasilla] where the point of delivery is made.

Remote Sale/Service means: The seller has not created physical presence in the taxing jurisdiction [City of Wasilla] where the point of delivery is made.

Member Taxing Jurisdiction: taxing municipality in Alaska that is a member of the Alaska Remote Sellers Sales Tax Commission