



CITY OF WASILLA FINANCE DEPARTMENT
290 E. HERNING AVE.
WASILLA, AK 99654-7091
PHONE: (907) 373-9088
FAX: (907) 373-9085

Account #:

Business Name: _____

Owner/Authorized
 Person: _____

Business
 Conducted in the
 City: _____

WAIVER OF REQUIREMENT TO FILE SALES TAX RETURNS

Wasilla Municipal Code requires a business operating inside the City of Wasilla to collect the City's sales tax and file a sales tax return for sales made within the City. The business is requesting a waiver from tax return filing requirements as all sales conducted are either exempt from taxation or not subject to taxation.

ALL SALES EXEMPT – Listed below are the sales tax exemptions under WMC 5.16.050A. Please initial all that apply.

1. _____ Sales of real property and interests in real property.
2. _____ (Not applicable).
3. _____ Sales of securities, insurance and bonds of guaranty and fidelity.
4. _____ The following fees charged by banks, savings and loan associations, credit unions and investment banks: service fees, monthly account fees, nonsufficient funds (NSF) fees, ATM overdraft protection, notary and attachment fees, fees for bank checks, money orders, travelers checks, foreign currency and similar products. Loan transaction fees and escrow collection service fees. Safe deposit box rentals or fees. Fees for, or commissions on, the sale, exchange or transfer of currency, stocks, bonds and other securities.
5. _____ Contracts to transport elementary or secondary school students to and from school.
6. _____ Sales of food in lunchrooms or cafeterias in elementary, secondary or post-secondary schools that are operated primarily for the convenience of school students and faculty, and not operated for profit.
7. _____ Sales, rentals or services which the city is prohibited from taxing by the Constitution or statutes of the United States or the state of Alaska.
8. _____ Sales of subscriptions to newspapers and other periodicals.
9. _____ Sales, rentals and services by or to the United States, the state of Alaska, and any of their agencies, instrumentalities, or political subdivisions and federally recognized Indian tribes
10. _____ Dues or fees to nonprofit clubs, labor unions or fraternal organizations.
11. _____ Sales of admission to school entertainments, school athletic events, and events conducted for the benefit of charitable or community organizations. Retail sales by a school sanctioned activity group raising funds for its approved purpose. This exemption does not apply to sales of gaming property.
12. _____ Sales of air, train, boat, cruise line or bus tour transportation, car rentals, accommodations, or admission to entertainment events, where the service is provided outside the city, and fees or commissions related to such sales.
13. _____ Sales related to orbital space facilities, space propulsion systems, space vehicles, satellites or stations, to the extent of the exemption required by AS 29.45.650(h).
14. _____ Sales of property purchased with food coupons, food stamps, or other certificates issued under 7 U.S.C.2011 through 2036 (Food Stamp Act) or food instruments, food vouchers, or other certificates issued under 42 U.S.C. 1786 (Special Supplemental Food Program for Women, Infants and Children).
15. _____ Residential rentals for a term of 30 or more consecutive days.

16. _____ Child and adult daycare services, pre-elementary school and babysitting services.
17. _____ Sales of cemetery plots, caskets, funeral- and burial-related goods and services by a funeral home.
18. _____ Human health care services provided by a health care provider licensed by the state of Alaska under AS 8, and sales of property and services pursuant to a prescription or written order from such a person.
19. _____ Sales and rentals of hearing aids, crutches, wheelchairs and personal apparatus specifically manufactured for a patient.
20. _____ U.S. postage; and shipping and freight hauling services that originate in the city but the end destination is outside city limits.
21. _____ Assisted living services provided in accordance with an assisted living plan and in an assisted living home licensed as such by the state of Alaska.
22. _____ Sales of goods and services provided under a warranty or service contract, whether performed by the manufacturer or authorized representative of the manufacturer, and charged to a third-party warrantor for repairs, major maintenance, or both. The initial purchase of warranty or service contract would be taxed at the time of purchase. Any portion of repair paid by the customer through a deductible or other means would not be exempt under this section.
23. _____ Sales of commercial air transportation services.
24. _____ Sales of transportation services by taxicabs, limousine companies, and rideshare companies.

ALL SALES NOT SUBJECT TO TAX – Please initial if applicable.

1. _____ All sales and services are delivered or provided outside City limits and not subject to tax under 5.16.040. The business documents the location of its sales and retains such documentation for the proper retention period.

I, _____, hereby affirm the following:
Print Owner/Authorized Signer

- ✓ The named business has no taxable sales because they are all exempt or not subject to tax, as noted above;
- ✓ This waiver from filing returns does **not** exempt any other requirements within WMC 5.16 Sales Tax;
- ✓ The business shall notify the City if its sales practices change. Failure to notify the City or failure to properly collect or remit sales tax does not relieve responsibility of payment of tax, penalty, interest or fines provided under WMC 5.16;
- ✓ The business is required to retain and maintain accounting records, documentation of exempt sales and is subject to audit under WMC 5.16.170;
- ✓ The City may revoke this waiver from tax return filing requirements at any time; and
- ✓ A copy of the sales tax code (WMC 5.16) was offered upon completion of this form and is available for viewing online at www.cityofwasilla.com.

 Applicant's Signature

 Date

(Reference WMC 5.16, 5.16.040, 5.16.050, and 5.16.120 for specific details related to this form.)