



Municipality of Anchorage
RENTAL VEHICLE TAX RETURN
 (Authorized by AMC Chapter 12.45)

IMPORTANT NOTICE
Send original form to: Municipality of Anchorage Treasury Div., Vehicle Tax 632 W 6th Ave, Ste. 330 P.O. Box 196650 Anchorage, AK 99519-6650

Tax Return for Year and Quarter Ending: (Circle One)	Year	Mar-31 Due Date ↓ Apr-30	Jun-30 Due Date ↓ Jul-30	Sept-30 Due Date ↓ Oct-30	Dec-31 Due Date ↓ Jan-30	Is this an amended return? (circle one) Yes No
	Registration Number:	Name of Rental Agency:			Phone Number of Preparer:	
				E-Mail:		

1. **FLEET INVENTORY REQUIRED.** Complete and attach form(s) MOA41-020, Rental Motor Vehicle Inventory Schedule, or a Department-approved comparable listing of the registered rental agency's inventory of motor vehicles owned, controlled, or used in the rental motor vehicle business as of the last day of the period reported with this tax return. **Note: the tax return is not complete and rental agency reporting requirements have not been fulfilled until a full inventory listing is submitted to the Department.**

2. **CHECK ONE BOX WHICH DESCRIBES METHOD OF REPORTING**
 A rental agency may elect to report fees and costs on an accrual basis or cash basis. Generally, cash basis rental agencies recognize fees and costs as earned when payment is actually collected and accrual basis rental agencies recognize fees and costs as earned when the rental transaction occurs regardless of when payment is received. Once adopted, a rental agency's method of reporting fees and costs may not change without prior approval of the Chief Fiscal Officer of the Municipality.

Cash
 Accrual

	Month 1	Month 2	Month 3	Total
3. Did you write-off as uncollectible any accounts receivable, including associated charges for rental vehicle taxes?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
4. Did you recover any rental vehicle tax that had previously been written off during this period or prior reporting periods?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
5. Number of Rental Contracts That Were FULLY TAXED Report the total number of rental contracts for which all fees and costs charged for the rental of a motor vehicle were taxed and were included in the amount reported on line 8.				
6. Number of Rental Contracts That Were NOT TAXED Report the total number of rental contracts for which all fees and costs included in the amount reported on line 8 were tax exempt. Generally, these are rental contracts paid directly pursuant to AMC 12.45.040				
7. Number of Rental Contracts That Were PARTIALLY TAXED Report the total number of rental contracts for which only part of the fees and costs included in the amount reported on line 8 were tax. Generally, these are rental contracts that exceed 30 consecutive days in length.				
8. GROSS FEES AND COSTS (may use whole dollars) Report total fees and costs earned for the rental of motor vehicles during this reporting period. See AMC 12.45.010 for definition of "fees and costs".	\$	\$	\$	\$
9. Tax Due (may use whole dollars) Report the amount of tax due the Municipality for this reporting period.				\$
10. Penalty- Failure To Pay By Due Date (may use whole dollars) Pursuant to AMC 12.45.120, a penalty of 10% of the taxes due shall be incurred automatically when a rental agency fails to pay the full amount of the tax due within seven calendar days following the due date. If a rental agency fails to pay the full amount of the tax due within sixteen days following the due date, the penalty shall be increased automatically to 25% of the unpaid taxes.				\$
11. Penalty- Failure To File By Due Date (may use whole dollars) Pursuant to AMC 12.45.120, a penalty of 10% of the taxes due shall be incurred automatically when a rental agency fails to file a tax return within seven calendar days following the due date. If a rental agency fails to file a tax return within sixteen days following the due date, the penalty shall be increased automatically to 25% of the unpaid taxes due.				\$
12. Interest (may use whole dollars) Pursuant to AMC 12.45.130, interest at the rate of 12% per annum shall accrue on the unpaid taxes due from the rental agency. To calculate interest due, multiply the amount on Line 9 by .00033 for each day the tax is delinquent.				\$
13. Other Penalty and Costs. As prescribed by Anchorage Municipal Code.				\$
14. Total Tax, Penalties and, Interest (may use whole dollars) The sum of lines 9, 10, 11, 12 and 13. Make remittance payable to MOA				\$

I declare, under penalty of perjury, to the best of my knowledge and belief, the statements herein are complete and correct.

Signature of Taxpayer or Officer of Corporation:	Printed Name:	Title:	Date:
Signature of Preparer :	Printed Name:	Title:	Date:

NOTE: Unless otherwise specified by the Department pursuant to AMC 12.45.120B., the due date for a Rental Vehicle Tax Return and tax payment is 30 days after the end of the calendar quarter being reported. To be considered as timely filed and paid, a tax return and tax payment must be received by the Municipality of Anchorage, Department of Finance, Treasury Division no later than the due date, or if mailed, the envelope must be postmarked by the US Postal Service on or before the due date.

USE OF FORMS NOT PROVIDED BY THE DEPARTMENT IS PROHIBITED