



Municipality of Anchorage
ROOM TAX RETURN
 Authorized by AMC Chapter 12.20

IMPORTANT NOTICE
 Send original form to:
 Municipality of Anchorage
 Treasury Division, Room 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 Lodging Facility:			Phone Number of Preparer: E-Mail:		
Check one box which describes method of reporting: An operator may elect to report rents on an accrual basis or cash basis. Generally, cash basis operators recognize rents as earned when the rent is actually collected and accrual basis operators recognize rents as earned when the rental transaction occurs regardless of when payment is received. Once adopted, an operator's method of reporting rents may not be changed without prior approval of the Chief Fiscal Officer of the Municipality.					<input type="checkbox"/> Cash <input type="checkbox"/> Accrual	Occupancy Rate for Quarter _____ %
1. Gross Rents. "Rent" is the monetary value of any consideration, whether money, property, or services, given in exchange for the right to use or occupy a room. Report the total amount of all rents earned during the quarter.						\$
2. Nontaxable Rents. Nontaxable rents are those rents defined by AMC 12.20.022 to be tax-exempt. Report the total amount of tax-exempt rents earned during the quarter.						\$
3. Taxable Rent Losses. Taxable rent losses are uncollectable (accrual) or uncollected (cash basis) taxable rents. Taxable rent losses cannot be claimed for amounts which have not been included in the amount on Line 1. Gross Rents. Under cash basis, an example of a taxable rent loss would be taxable rent paid by a check which is later returned for non-sufficient funds (NSF). Under accrual basis, an example of a taxable rent loss would be a write-off of the taxable rent portion of an account receivable. Report total taxable rent losses during this quarter.						\$
4. Taxable Rent Losses Recovered. Report total of amounts included in amount on Line 3 of this or a previous tax return which have been collected during this quarter.						\$
5. Total Taxable Rents. Amount on Line 1, less amount on Line 2, less amount on Line 3, plus amount on Line 4.						\$
6. Tax. 12% of the amount on Line 5.						\$
7. Penalty - Failure to Pay by Due Date. Pursuant to AMC 12.20.110, a penalty of 10% of the taxes due shall be incurred automatically when an operator fails to pay the full amount of the tax due within seven calendar days following the due date. If an operator fails to pay the full amount of the tax due within sixteen calendar days following the due date, the penalty shall be increased automatically to 25%.						\$
8. Penalty - Failure to File by Due Date. Pursuant to AMC 12.20.110, a penalty of 10% of the taxes due shall be incurred automatically when an operator fails to file a tax return within seven calendar days following the due date. If an operator fails to file a tax return within sixteen calendar days following the due date, the penalty shall be increased automatically to 25%.						\$
9. Interest. Pursuant to AMC 12.20.105, interest at the rate of 12% per annum shall accrue on the unremitted balance of taxes due from the operator. To calculate interest due, multiply the amount on Line 6 by .00033 for each day the tax is delinquent.						\$
10. Other Penalty and Costs. As prescribed by Anchorage Municipal Code.						\$
11. Total Tax, Penalty and Interest Due With This Return: The sum of Lines 6, 7, 8, 9 and 10. Make remittance payable to MOA						\$

USE OF FORMS NOT PROVIDED BY THE DEPARTMENT IS PROHIBITED

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: The due date for a Room 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 U.S. Postal Service on or before the due date.