



Municipality of Anchorage, Treasury Division
APPLICATION FOR RENTAL VEHICLE TAX
CERTIFICATE OF REGISTRATION
GENERAL INFORMATION

IMPORTANT NOTICE

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

You must submit this application if:

- You are a sole owner, partnership, corporation, LLC or other organization which intends to rent or offer for rent motor vehicles in the Municipality of Anchorage, Alaska.
- You will be responsible for collecting and/or remitting the municipal rental vehicle tax.
- If any of the conditions in AMC 12.45.085, such as a current certificate of registration nearing expiration, apply.

For assistance:

- If you have any questions about this application, filing tax returns or any other rental vehicle tax-related matters, contact Treasury Tax Enforcement Officers at (907) 343-6670.
- A variety of information, including AMC 12.45 and forms, is available on our web site at www.muni.org/rentalvehicletax.

Additional instructions are included in the appropriate section of the application.

The application has been designed to allow you to add rows as needed for physical locations and responsible parties or you may use the appropriate stand-alone schedule instead. Note that you must use the separate vehicle inventory schedule.

An application is considered complete only when all applicable information and the financial guarantee (if required) have been provided to Treasury.

Treasury requires at least five business days after the application is deemed complete in order to verify the information and documentation provided before issuing the certificate of registration.

Complete this application and mail to:

Municipality of Anchorage
Finance Dept., Treasury Div.
Rental Vehicle Tax
PO Box 196650
Anchorage, AK 99519-6650



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SECTION I. AGENCY NAME AND BUSINESS INFORMATION (Must be completed)

1. Rental agency name (this is the name that will appear on the certificate of registration): 2. Business start date (mm/dd/yyyy):

3. Alaska business license #: 4. Expiration date: * 5. Business name as shown on the Alaska business license:

* An expired business license will delay processing of the application.

6a. Form of business organization (Check one):

- Sole Proprietor Partnership Limited Liability Company Corporation
 Joint Venture Business Trust Other (list)

6b. If Other, describe form of business:

7. Alaska Corp. Entity # (If applicable): ** 8. Name of business organization as shown in Alaska corporate records (if applicable):

** Application processing may be delayed if an entity's status is not in good standing.

SECTION II. REASON(S) FOR APPLICATION (Must be completed)

1. Purpose of application (check all boxes that apply):

New Business
 Change of Owner
 Open Additional Location
 Change Location
 Name Change
 Purchased Existing Business (Complete Item #2)
 Other (describe reason(s) for submitting an application):

2. Complete if you purchased an existing business:

Date Purchased:

Former Business Name:

Former Owner's Name:

Former Owner's Registration Number:

Former Owner's Address:

Former Owner's Phone Number:

SECTION III. RESPONSIBLE PARTIES (Must be completed)

Name(s) of responsible parties (see AMC 12.45.010 for definition of responsible party), including business owners(s), officer(s), directors(s), general partner(s), member(s) of LLC, or trustee(s) (may use ownership continuation schedule instead of this table):

	Full Name (Print)	Title(s)	Phone
Add Del	<input type="text"/>	<input type="text"/>	<input type="text"/>
Add Del	<input type="text"/>	<input type="text"/>	<input type="text"/>
Add Del	<input type="text"/>	<input type="text"/>	<input type="text"/>

SECTION IV. CONTACT INFORMATION (Must be completed)

1. Primary contact person if we have any questions about the application or the business:

Name: Phone: Fax:

Title: E-mail:



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2. Mailing address where mail is customarily received:

3. Business phone number(s):

4. Business web site(s):

SECTION V. MOTOR VEHICLE INVENTORY (Must be completed)

Applicant is required to completely disclose all motor vehicles intended for rental use that are owned or controlled by the applicant as of the date the application is filed. The rental vehicle inventory disclosure shall also include all motor vehicles for which the applicant has entered into a contract arrangement, written or oral, to acquire motor vehicles but has not yet taken physical control of the motor vehicles (AMC 12.45.050C6).

1. Number of vehicles used as rentals:

2. Complete and attach the Rental Motor Vehicle Inventory Schedule (use as many inventory schedule sheets as necessary).

SECTION VI. PHYSICAL LOCATIONS (Must be completed)

Enter street name and number, city and zip code of the location where business will be conducted, listing all locations being used or anticipating will be used in the near future at the time of application (AMC 12.45.050C7).

Include locations where customers commonly pick up or drop off vehicles, e.g. a third party parking structure, in addition to rental counters. You may use the Multi Location Schedule instead of filling in this section. The schedule can be found on our web site at www.muni.org/rentalvehicletax.

Types of locations include but are not limited to rental counters/kiosks, locations where customers commonly pick up or drop off vehicles (e.g. a third party parking structure). Also include storage locations. Incidental locations such as occasional pick-ups and drop-offs at hotels do not need to be listed.

1. List physical location (street name, house or building number, suite number, etc.) for each location. If a location is inside another, such as a kiosk in the main terminal at the International Airport, include sufficient information for Treasury to find that location.
2. Indicate the type of activity that occurs at the location. For example: a) rentals, b) storage, or c) rentals and storage.
3. Use comments for any other information you believe is pertinent to a particular location and its use(s).

	Street Name and Number, Suite Number	Type of Location	Comments
Add Del	<input type="text"/>	<input type="text"/>	<input type="text"/>
Add Del	<input type="text"/>	<input type="text"/>	<input type="text"/>
Add Del	<input type="text"/>	<input type="text"/>	<input type="text"/>



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SECTION VII. SECURITY FOR FIDUCIARY PERFORMANCE (Required)

AMC 12.45.055 Guarantee Required. Your application will not be approved until Treasury Division has had an opportunity to review the information you have provided in this application, to determine the appropriate amount of the financial guarantee, notify you of the required amount, and to review the financial guarantee you provide.

Treasury may review the adequacy of any financial guarantee during the time a financial guarantee must be in effect, and may require an increase in the financial guarantee based on your level of rental activity and/or fleet inventory as reported on tax returns.

The amount of the financial guarantee shall be in an amount that the chief fiscal officer determines to be eight percent (8%) of the estimated average annual gross fees and costs earned by the rental agency, or \$5,000.00, whichever is higher. The requirement for a financial guarantee shall remain in force for the entire period the applicant is registered as a rental agency in accordance with AMC 12.45.050.

An application is not considered complete until the chief fiscal officer has determined the amount of the guarantee and the applicant has submitted the required financial guarantee to Treasury.

Applicants may contact Treasury for additional information about the amount of the required financial guarantee.

AMC 12.45.090E states "A person shall not divert or otherwise appropriate for business use or personal use funds required to be held in a fiduciary capacity under this chapter. Use of funds held in a fiduciary capacity under this chapter for any purpose other than the one for which the funds are being held is prohibited. Prohibited purposes under this section, but are not limited to, using funds held or received in a fiduciary capacity to: 1. Pledge as collateral to secure an amount owing; 2. Guarantee a contract of surety; or 3. Assign."

AMC 12.45.090F states "A person shall not factor a rental agency's accounts receivable, or transact any type of asset-financing agreement in which a rental agency uses its accounts receivable as collateral in a financing agreements, when the accounts receivable contain charges for motor vehicle rental taxes, without first notifying the department and remitting o the department a payment equal to the total charges for motor vehicle rental taxes being factored or collateralized."

SECTION VIII. DECLARATION (Must be completed)

Initial each of the declarations below. If you are unable to affirm a declaration, attach a narrative describing the reason(s) why a declaration cannot be affirmed. Treasury will review the reason(s) given and determine if it is sufficiently strong to justify the applicant's inability to agree to the declaration.

Neither I nor anyone associated with my business in the most recent five-year period has been convicted of a crime related to theft of tax dollars, attempted theft of tax dollars, failure to remit taxes due, embezzlement, felony theft, or similar financial crimes (AMC 12.45.045A1a).

Neither I nor anyone associated with my business at any time during the most recent five-year period has had a certificate of registration under this chapter revoked (AMC 12.45.045A1b).

Neither I nor my business has any delinquent tax or other financial obligations to the municipality (AMC 12.45.045A1c).

All locations intended for the rental agency's business comply with municipal land use ordinances and regulations (AMC 12.45.045A2).

All vehicles disclosed in the application are in compliance with requirements of federal, state, and local laws (AMC 12.45.045A3.).

All vehicles added to the rental agency's fleet inventory subsequent to the fleet disclosed as part of this application will be in compliance with requirements of federal, state, and local laws (AMC 12.45.045A3).



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SECTION IX. CERTIFICATION (Must be completed)

By signing below, I declare that I have examined this application, including any accompanying listings, and to the best of my knowledge and belief, it is true, correct, and complete. I certify that I have received a copy of Anchorage Municipal Code (AMC) Chapter 12.45, Rental Tax on Rental of Motor Vehicles, and understand the fiduciary responsibilities, liabilities, and requirements set forth therein. I further certify that I am an owner, trustee, managing partner, managing member, corporate officer, or other person duly authorized to contractually bind, in the State of Alaska, the business named on this application.

Name (Print):

Title:

Signature:

Date:

Allow at least five business days for processing a completed application.

Reminder: An application is not considered complete until all sections have been completed and the financial guarantee provided as security for fiduciary performance has been reviewed and accepted by Treasury.