Municipality of Anchorage, Treasury Division
ROOM TAX RETURN
(Authorized by AMC Chapter 12.20)
www.muni.org/roomtax

Tax Return for Year and Quarter Ending:
(Select One)

Check if final and/or amended tax return

Year	Mar. 31 Due Date Apr. 30	Jun. 30 Due Date Jul. 30	Sep. 30 Due Date Oct. 30	Dec. 31 Due Date Jan. 30	Final Tax Return Due Date per AMC12.20,050C	Amended Tax Return
	○	○	○	○	☐	☐

Registration Number:

Name of Lodging Facility:

Phone Number of Preparer:

Email of Preparer:

CHECK ONE BOX WHICH DESCRIBES THE 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 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.*

○ Cash
○ Accrual

Occupancy Rate for Quarter (as %)

1. **Total 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 of all rents earned during the quarter, including rents being reported by registered hosting platforms.

2. **Gross Rents Earned Via Registered Hosting Platforms.** Report the total of all rents earned during the quarter that are being reported on your behalf by Airbnb and/or HomeAway.

3. **Gross Rents Net of Registered Hosting Platforms.** Amount on Line 1 less amount on Line 2.

4. **Nontaxable Rents.** Nontaxable rents are those defined by AMC 12.20.022 to be tax exempt. Nontaxable rents can never be reported as part of Line 3 Taxable Rent Losses. Report the total amount of tax exempt rents earned during the quarter.

5. **Taxable Rent Losses.** Taxable rent losses are uncollectable (accrual) or uncollected (cash) taxable rents. Taxable rent losses cannot be claimed for amounts which have not been included in Line 1 Gross Rents. Under cash basis, an example of a taxable rent loss would be taxable rent paid by 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.

6. **Taxable Rent Losses Recovered.** Report total amounts included on Line 3 of this tax return or a previous tax return which have been collected during this quarter.

7. **Total Taxable Rents.** Amount on Line 3, less amount on Line 4, less amount on Line 5, plus amount on Line 6.

8. **Calculated Tax.** 12% of the amount on Line 7.

9. **Tax Collected.** Amount of tax collected if different from amount on Line 8.

10. **Prior Tax.** If this is an amended tax return, enter the amount of tax previously reported for this quarter.

11. **Net Tax.** Enter the larger amount of Line 8 or Line 9, minus Line 10.

12. **Penalty - Failure to File by Due Date.** See Note 1.   ○ 0%   ○ 10%   ○ 25%

13. **Penalty - Failure to Pay by Due Date.** See Note 1.   ○ 0%   ○ 10%   ○ 25%

14. **Interest.** 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 11 by .00033 for each day the tax is delinquent (AMC 12.20.105).   No. of days

15. **Other Penalties and Costs.** As prescribed by Anchorage Municipal Code.

16. **Total Tax, Penalties and Interest Due With This Return.** The sum of Lines 11, 12, 13, 14 and 15. Make remittance payable to MOA.

NOTE 1: A penalty of 10% of the taxes due shall be incurred automatically when an operator fails to file the tax return and/or pay the full amount of tax due within seven calendar days following the due date. If an operator fails to file the tax return and/or pay the full amount of tax due within sixteen calendar days following the due date, the penalty shall be increased automatically to 25% (AMC 12.20.110). Select appropriate rate to be applied to Line 11.

NOTE 2: Unless otherwise specified by the Department pursuant to AMC 12.20.150A., 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 timely filed and paid, a tax return and remittance 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 or accepted for delivery by a third party delivery service (e.g. FedEx or UPS) on or before the due date.

I declare, under penalty of perjury, to the best of my knowledge and belief, the statements herein are complete and correct. I understand the Muncipality's acceptance of this return does not imply that this tax return is complete, accurate, or in compliance with Anchorage Municipal Code requirements.

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

Signature of **Preparer:**	Printed Name:	Title:	Date:

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