Municipality of Anchorage, Treasury Division

RENTAL VEHICLE TAX RETURN

www.muni.org/rentalvehicletax
PLEASE TYPE OR PRINT CLEARLY

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

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<tbody>
<tr>
<td>Due Date</td>
<td>Apr. 30</td>
<td>Due Date</td>
<td>Jul. 30</td>
<td>Due Date</td>
<td>Oct. 30</td>
<td>Due Date</td>
<td>Jan. 30</td>
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Final Tax Return

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<tr>
<th>Due Date per AMC 12.20.050C</th>
<th>Amended Tax Return</th>
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<tbody>
<tr>
<td>Yes</td>
<td>No</td>
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Registration Number: Name of Rental Agency: Phone Number of Preparer: E-Mail of Preparer:

1 FLEET INVENTORY REQUIRED. Complete and attach the Rental Motor Vehicle Inventory form 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 on 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 THE METHOD OF REPORTING. A rental agency may elect to report fees and costs on an accrual or cash basis. Generally, cash basis rental agencies recognize fees and costs as earned when the payment is actually collected and accrual basis rental agencies recognize fees and costs as earned when the rental agency transaction occurs regardless of when payment is received. Once adopted, a rental agency’s method of reporting fees and costs shall not be changed without prior approval of the Chief Fiscal Officer of the Municipality.

3 Did you write-off as uncollectible any accounts receivable, including associated charges for rental vehicle taxes?

4 Did you recover any rental vehicle tax that had previously been written off during this period or during a prior reporting period?

5 Number of Rental Contracts 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 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 contracts for which only part of the fees and costs included in the amount reported on Line 8 were taxed. Generally, these are rental contracts that exceed 30 consecutive days in length.

8 GROSS FEES AND COSTS: Report total fees and costs earned for the rental of motor vehicles during this reporting period. See AMC 12.45.010 for the definition of “fees and costs.”

9 TAX DUE: Report the amount of tax due for this reporting period. Generally, tax due is the sum of 8% of the fees and costs charged on fully taxed contracts and 8% of the portion of the fees and costs subject to tax on partially taxed contracts.

10 Tax Previously Remitted for this reporting period for amended tax returns only (may use whole dollars).

11 NET TAX DUE: Tax due less tax previously remitted for this reporting period. Late payment penalty and interest are to be calculated using net tax due. Subtract Line 10 from Line 9.

12 Penalty - Failure to File by Due Date: 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 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.

13 Penalty - Failure to Pay by Due Date: 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 tax due within seven days following the due date. If a rental agency fails to pay the full amount of tax due within sixteen days following the due date, the penalty shall be increased automatically to 25% of the unpaid taxes due.

14 Interest: 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.

15 Other penalties and costs: As prescribed by Anchorage Municipal Code. Contact Treasury for additional information.

16 Total Tax, Penalties, and Interest Due: The sum of Lines 11, 12, 13, 14 and 15. 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. I understand the Municipality’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:

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 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 on or before the due date.