



**Municipality of Anchorage, Treasury Division**  
**APPLICATION FOR ROOM TAX**  
**CERTIFICATE OF REGISTRATION**  
**INSTRUCTIONS**

**IMPORTANT NOTICE**

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

**General Information**

You must submit this application if:

- You are a sole owner, partnership, corporation, LLC or other organization which intends to rent rooms in the Municipality of Anchorage, Alaska.
- You will be responsible for collecting and/or remitting the municipal room tax.

For assistance:

- If you have any questions about this application, filing tax returns or any other room tax-related matters, contact the Treasury Tax Enforcement Officers at (907) 343-6670.
- A variety of information, including AMC 12.20 and forms, is available on our web site at [www.muni.org/roomtax](http://www.muni.org/roomtax).

Complete this application and mail to:

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

**Application Instructions**

**Section I - Premises to be registered**

1. Enter name as listed on the applicant's current State of Alaska business license.
2. Enter the date when the applicant will start (or started) room rental activity in the Municipality.
3. Enter street name and number, city and zip code of the location where business will be conducted.
4. Enter the legal description of the lodging facility. The legal description can be looked up on the municipal web site at <http://www.muni.org/pw/public.html> or on the property tax statement mailed each May.
5. Enter the MOA real property tax ID number of the lodging facility. The tax ID number can be looked up on the municipal web site at <http://www.muni.org/pw/public.html> or on the property tax statement mailed each May.
6. Check the box that best describes your lodging facility. If you select "Hotel/motel," please select your market segment. If you select "Hostel", complete lines 8a and 8b.
7. Enter the numbers of rooms available for rent in your lodging facility.
8. If you selected "Hostel" on line 6, enter the number of hostel dormitory rooms and the number of hostel dormitory beds in your hostel.
9. If you operate seasonally, check the box and provide the date range. For example: May 15 through Sept. 15.
10. Check all boxes that apply. If a choice is not listed, check "Other" and provide specifics about the reason(s) for submitting an application. If an existing business was purchased, provide details regarding the former owner.
11. Enter current contact name, title, phone number, fax number, and e-mail address of the individual who controls the business.

Instructions continue on the next page



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**Section II - Rental agency information**

1. Enter applicant's current State of Alaska business license information. Expired business licenses will delay processing of the application.
2. Check the box for the applicant's correct legal business structure.
3. Enter the organization's name as follows:
  - a. The entity number on the State of Alaska Certificate of Incorporation.
  - b. The name on the State of Alaska Certificate of Incorporation, or the name shown in the "owned by" section on the State of Alaska business license for businesses not required to register with the Corporations Section of the Alaska Division of Corporations, Business and Professional Licensing.
4. Enter the applicant's business name, if it is different than Section I item #1 or Section II item #1b. Include the "doing business as" (DBA) designation if applicable.
5. Enter applicant's complete mailing address where mail is (or will be) customarily received.
6. Enter the business phone number(s).
7. Enter the business web site(s).
8. List the name(s), title(s) and complete phone number(s) for the persons who are responsible parties for the business identified in Section II item #3. Use additional sheets if necessary.

**Section III - Exempt Operators**

1. Select yes if you have received from the IRS a letter of determination on exemption from federal income tax under 26 U.S.C § 501(c)(3). **A copy of the determination must be attached to the application.**
2. Select whether the room rent is unrelated business taxable income pursuant to 26 U.S.C. § 512.
3. If the IRS revokes your exempt status under 26 U.S.C 201(c)(3) or your status lapses due to failure to maintain such status, you must immediately notify Treasury and submit an application as a for-profit business organization.

**Section IV - Security for fiduciary performance**

1. The amount of the financial guarantee shall be in an amount that the chief fiscal officer determines to be twelve percent (12%) of the estimated average annual taxable room rental revenues for the registered facility, 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 an operator in accordance with AMC 12.20.030.
2. 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.
3. Applicants may contact Treasury for additional information about the amount of the required financial guarantee.

Instructions continue on the next page



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**Section V - Declarations**

The applicant must complete this section before Treasury will process the application.

1. Complete the name, title, and signature of the person submitting the application, who must have the authority to bind the business organization to the declaration.
2. Complete the date field.

Please 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.



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**SECTION I. PREMISES TO BE REGISTERED (Must be completed)**

1. Business name:

2. Business start date :

3. Physical location of lodging facility:

4. Legal description of lodging facility (Lot, block and subdivision):

5. MOA real property tax ID number (000-000-00-000)

6. Type of facility:

- ☐ Hotel/motel (Check one below)    ☐ Bed & breakfast  
☐ Upper class    ☐ Vacation rental  
☐ Mid-Market    ☐ Hostel  
☐ Economy    ☐ Other (Describe below)

7. Number of rooms available for rent:

8a. Number of hostel dormitory rooms:

8b. Number of hostel dormitory beds:

9. Check box if applying for a seasonal certificate and list date ☐  
range(s) per calendar year rooms will be available for rent/occupancy.

From:

To:

10a. Purpose of application (Check all boxes that apply):

- ☐ New Business  
☐ Change of Owner  
☐ Name Change  
☐ Purchased Existing Business (Complete Item #10b)  
☐ Other (Specify):

10b. 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:

11. Primary contact person:

Name:

Phone:

Fax:

Title:

E-mail:

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## Municipality of Anchorage, Treasury Division

### APPLICATION FOR ROOM TAX CERTIFICATE OF REGISTRATION

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#### IMPORTANT NOTICE

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632 W. 6th Ave., Suite 330  
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#### SECTION II. BUSINESS ORGANIZATION INFORMATION (Must be completed)

1a. Alaska business license #:

1b. Business name as shown on the Alaska business license:

2a. Form of business organization (Check one):

- ☐ Sole Proprietor   ☐ Partnership   ☐ Limited Liability Company   ☐ Corporation  
☐ Joint Venture   ☐ Business Trust   ☐ Other (Complete 2b)

2b. If Other, describe form of business:

3a. Alaska Corp. Entity # (If applicable):

3b. Name of business organization as shown in Alaska corporate records (if applicable):

4. Doing business as (DBA) (if different from Section II #1b):

5. Mailing address of business organization:

6. Business phone number(s):

7. Business web site(s):

8. Name(s) of business owners(s), officer(s), directors(s), general partner(s), member(s) of LLC, or trustee(s) (Use additional sheets as necessary):

Full Name (Print)	Title	Phone

#### SECTION III. EXEMPT OPERATORS

- ☐ YES   ☐ NO   The business organization has applied for and received an exemption from federal income taxation under 26 U.S.C. § 501(c)(3).  
If yes, a copy of the Internal Revenue Service determination of exemption must be attached to this application.  
The room rent ☐ is   ☐ is not   unrelated business taxable income pursuant to 26 U.S.C. Section 512.

#### SECTION IV. SECURITY FOR FIDUCIARY PERFORMANCE (Requirement)

AMC 12.20.035 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 (if any), 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 as reported on tax returns.

#### SECTION V. DECLARATION (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 12.20, Room Tax, 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: