



## SENIOR CITIZEN SALES TAX HARDSHIP REBATE APPLICATION & INSTRUCTIONS

The Hardship Sales Tax Rebate for qualifying senior citizens is governed by section 69.05.046 of the CBJ Sales Tax code. The program offers eligible applicants a once-a-year rebate of sales taxes paid at the time of purchase on items that are not eligible for sales tax exemption under the Senior Citizen Sales Tax Exemption program.

In order to qualify for the Hardship Sales Tax Rebate, applicants must:

- Possess a valid CBJ Senior Sales Tax Exemption Card and
- Have a gross income at or below 250% of the most current U.S. Federal Poverty Guidelines for the State of Alaska. See below for the most current gross income limits.

<b>250% US Federal Poverty Guidelines-<i>State of Alaska</i></b>		
	<b>Individual Senior Applicant</b>	<b>Married Applicants</b>
<b>2020 Gross Income Limit</b>	\$39,875.00	\$53,875.00
<b>2020 Hardship Rebate Amount</b>	\$325.00	\$650.00

One of the following must be submitted with a completed Hardship Sales Tax Rebate application:

- Copy of each applicant’s 2019 Federal Income Tax Return along with all additional schedules or,
- Completed CBJ Hardship Sales Tax Rebate Income Affidavit.
  - The Affidavit should only be submitted if the applicant(s) are not required to file a Federal Income Tax Return in accordance with federal law.

**The Sales Tax Hardship Rebate application and all required supporting documents must be received by the CBJ Sales Tax office or postmarked by June 30.**

**CBJ 69.05.010 – Definition of Gross Income**

*Gross Income* means total annual compensation, earned and unearned, taxable and nontaxable, for the calendar year prior to the rebate year, including, but not limited to, wages, interest, dividends, rents, royalties, alimony, pensions, annuities, gains derived from dealings in property, etc. Losses are not considered income for purposes of this definition.

**CBJ 69.05.046 – Rebate for qualifying senior citizens**

- (a) Any individual who qualifies for a senior citizen sales tax exemption shall qualify for a hardship rebate if the criteria set forth in this section are met. Applicants shall be entitled to a \$325.00 rebate every year the applicant qualifies. Rebates for approved applications shall be remitted by September 30.
- (b) *Criteria.* The following criteria must be met in order for an applicant to be eligible for a hardship rebate:
  - (1) The applicant must hold a valid senior citizen tax exemption card; and
  - (2) The applicant’s gross income, from all sources in the prior year, may not exceed 250 percent of the most current U.S. Federal Poverty Guidelines for the State of Alaska.
- (c) *Procedure.* An application for a hardship rebate must be received by the sales tax administrator or postmarked by June 30 of the calendar year in which the rebate is sought. The following documentation must be submitted:
  - (1) A federal income tax return filed in the same year in which the rebate is sought, or an affidavit, signed by the applicant, verifying that the applicant is exempt under federal law from filing a federal income tax return; and
- (d) A hardship rebate application supplied by the sales tax administrator, including any necessary attachments or additional documentation as may be required by the administrator.



CITY AND BOROUGH OF JUNEAU, ALASKA  
 FINANCE DEPARTMENT – SALES TAX DIVISION  
 155 South Seward Street, Juneau, Alaska 99801  
 Phone (907) 586-5265 FAX (907) 586-0365

## 2020 SENIOR CITIZEN SALES TAX HARDSHIP REBATE APPLICATION

### APPLICANT INFORMATION

<b>Applicant Name:</b>			
<b>Date of birth:</b>		<b>Contact Phone #:</b>	
<b>Mailing address:</b>			
<b>City:</b>	<b>State:</b>	<b>ZIP Code:</b>	
<b>Physical Address:</b>			
<b>City:</b>	<b>State:</b>	<b>ZIP Code:</b>	
<b>CBJ Senior Sales Tax Exemption Card #</b>	SNR-		

### SPOUSE INFORMATION (ONLY IF APPLYING JOINTLY)

<b>Spouse Name:</b>			
<b>Date of birth:</b>		<b>Contact Phone #:</b>	
<b>CBJ Senior Sales Tax Exemption Card #</b>	SNR-		

### HARDSHIP REBATE PAYMENT METHOD (select only one option)

<b>Option #1 – Mail a Paper Check</b> <input type="checkbox"/>	<b>Option #3 – Credit to CBJ Water Account</b> <input type="checkbox"/>
<b>Option #2 – Direct Deposit into Checking</b> <input type="checkbox"/>	

*For Payment Option 2, you will need to complete a Direct Deposit Rebate Authorization form.  
 For Payment Option 3, please provide us with a copy of your latest CBJ Water / Sewer bill.*

### SIGNATURES

I certify, to the best of my knowledge, that the information provided above is correct and complete. I have read the information related to the eligibility and income documentation requirements contained on the reverse side of this form.

<b>Signature of Applicant:</b>		<b>Date:</b>	
<b>Signature of Spouse:</b>		<b>Date:</b>	

#### For Staff Use Only

Exemption Card Issued	Yes___ No___	Gross Income	\$
Proof of Income Attached	Yes___ No___	Total Rebate	\$
Payment Method	Check___ DD___ UB___	Staff Review	
Individual / Married		Date	