

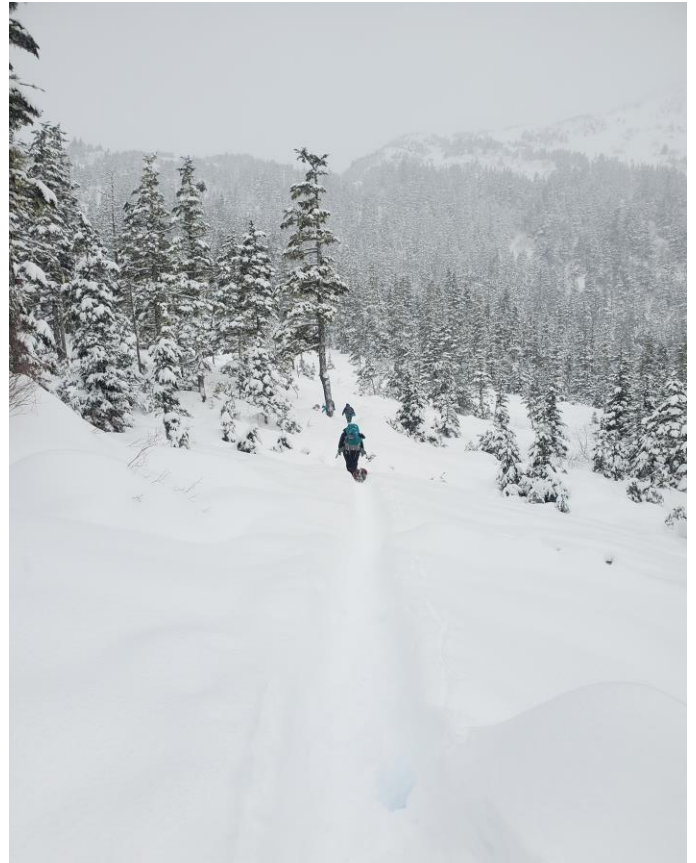


NEWS NOTES

2021 Quarter 4

WINTER IS SETTING IN

The winter season brings excitement, rest, and caution for Alaskans. The nights stretch longer and light fades earlier each day; the sun hangs low as it transits across the sky; the temperature drops; the ice expands. We switch from the frantic harvest mode of summer and fall to more relaxed living as we focus on tasks done inside where it is warm. We pull out the snow machines, snowshoes, skis, and skates to make the most of our short days (still plenty of ice fishing and game harvesting to be done). We thrive in the winter wonderland but have to remain vigilant about the dangers of the cold, ice, and snow. We wish you all a safe and happy winter season. Many thanks for making 2021 such a great success for our Alaskan remote sales tax collection program.



Hiking the Dan Moller Cabin trail in Juneau AK, image courtesy of Kara Johnson

ARSSTC setup in Tax Compliance Software

Our staff works with tax compliance software companies to facilitate correct sales tax assessment and (if applicable) filing. If you use a third-party tax compliance software, remember to set up the remote filing option in the system and not the local collections. If a third-party files tax on behalf of your company, please ensure they have the ARSSTC account number and portal code so they can associate to your business's account to file/remit your tax. The account number is six digits and begins with 00---; the access code is six digits and has both numbers and letters. These can be found at the bottom of the filing portal Business Center in the section called Your Remittance Account(s):

Fiscal Year 2021 Update
 We are pleased to share our FY21 numbers
 (July 1, 2020 – June 30, 2021)

Sellers Registered in FY21: 789
 Total Sellers by end of FY21: 1098

Jurisdictions Joined in FY21: 10
 Total Jurisdictions by end of FY21: 38

Tax Revenue Collected in FY21: \$10,326,344.33
 Total Revenue by end of FY21: \$11,474,070.82

Your Remittance Account(s)		Amend Tax Form(s)	
Business Name	DBA	Acct#	Code
Karas Test Business	Karas Test Business	002580	3LVENP
Kyra Test	Kyra Test	004392	PESWW3
Add an additional business to your account			

Sales Tax Jurisdiction	Effective Date
City of Kotzebue	1/1/2022
City of Aniak	10/1/2021
City of Nenana	10/1/2021
City of Selawik	8/1/2021
City of Ouzinkie	7/1/2021
City of Aleknagik	5/1/2021
City of North Pole	4/1/2021
City of Houston	11/1/2020
City of Ketchikan	11/1/2020
City of Saxman	11/1/2020
City of Bethel	10/1/2020
Ketchikan Gateway Borough	9/1/2020
City of Thorne Bay	9/1/2020
City of Mountain Village	8/1/2020
City of Saint Paul	8/1/2020
City of Togiak	8/1/2020
City of Toksook Bay	8/1/2020
City of Craig	7/1/2020
City of Dillingham	7/1/2020
City of Tenakee Springs	7/1/2020
City & Borough Yakutat	7/1/2020
City of Cordova	6/1/2020
City of Gustavus	6/1/2020
City of Kodiak	6/1/2020
Petersburg Borough	6/1/2020
City & Borough Sitka	6/1/2020
City of Unalaska	6/1/2020
City of Adak	5/1/2020
City & Borough Haines	5/1/2020
City of Nome	5/1/2020
City of Palmer	5/1/2020
City of Homer	4/1/2020
City & Borough Juneau	4/1/2020
City of Kenai	4/1/2020
Kenai Peninsula Borough	4/1/2020
City of Seldovia	4/1/2020
City of Seward	4/1/2020
City of Soldotna	4/1/2020
City of Wasilla	4/1/2020
City & Borough Wrangell	4/1/2020

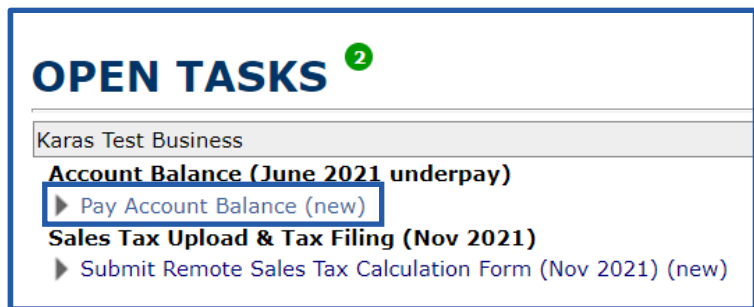
Alcoholic Beverage Jurisdiction	Effective Date
City of Dillingham	5/1/2021
City of Bethel	5/1/2021
City of North Pole	4/1/2021
Municipality of Anchorage	2/1/2021
City of Craig	2/1/2021
City Borough Juneau	2/1/2021

Account Balances

Account balances - positive or negative - are created by amended returns, double filings, and over- or underpays via ACH credit. Alaska Municipal Sales Tax Program (AMSTP) staff track over- and under-payments and update the payment on the relevant account. Account balances from amended returns are automatically added to the account. AMSTP staff must add an Account Balance workflow to a business's Open Tasks to pay a balance or use a credit.

To use an account credit: follow the instructions located [here](#).

To pay an account balance owed: click on the task, add it to the Shopping Cart, and proceed through the payment options. This can be done together with a filing or on its own.



Commission is not the State of Alaska

The Alaska Remote Seller Sales Tax Commission is independent from the State of Alaska and is not connected to the Alaska Department of Revenue (DOR). The DOR does compile information about sales tax rates and revenue for communities across Alaska, but they are not able to field questions regarding remote sales tax collection or filing. Please ensure all payments are sent to the Commission and not the Department of Revenue. Direct all inquiries to AMSTP staff at amstp@akml.org or 907-790-5300.



What is in a Selling Price?

The Commission recently released Interpretation [2021.04 Selling Price](#) which clarifies what should be included in a selling price and subject to sales tax. The interpretation explains how different issues affect the sales price such as excise

taxes, discounts, coupons and rebates, gift cards, trade-ins, core charges, and shipping/delivery charges. Sales tax should be assessed on the entire selling price and should be separately stated on the customer's invoice or receipt.

We wish you a happy holiday season and share our warmest wishes for a new year filled with joy, peace, and prosperity.
