



NEWS NOTES

2024 Quarter 1

THE LAST GREAT RACE

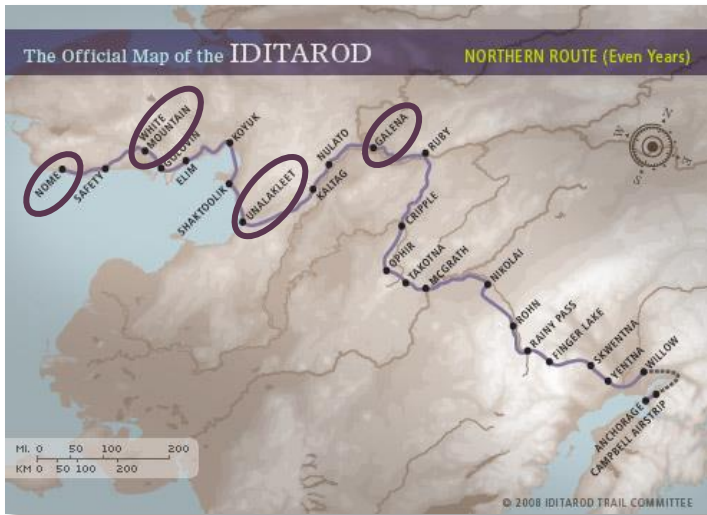


Image courtesy of Iditarod Trail Committee

February is a special month in Alaska, full of events that break up the cold days. One of the most exciting is the Iditarod. This dog sled race celebrates a life-saving event in January 1925. Nome was experiencing a diphtheria outbreak that threatened to wipe out the town and spread to other communities. The antitoxin serum could only be delivered via sled dog during the harsh winter. Dogs ran 674 miles over 127.5 hours from Nenana to Nome braving gale force winds, -85 degree temperatures, and whiteout conditions. Today, mushers race from Willow to Nome. Congratulations to Dallas Seavey and his historic sixth win! Seavey mushed almost 1,000 miles with 10 dogs for nine days, two hours and 16 minutes. ARSSTC

member communities on this year's (the Northern Route) include Galena, Unalakleet, White Mountain and Nome.

Need to Contact a Jurisdiction Directly?

ARSSTC maintains a list of contacts for each of our member jurisdictions. If you need to contact one directly, [look here](#). If you need contact information for a jurisdiction that is not part of the ARSSTC, check the Alaska Municipal League's [Municipalities Directory](#).



File Upload and Reporting \$0

OPEN TASKS 2
Karas Test Business
Sales Tax Upload & Tax Filing (February 2024)
▶ Upload Excel Data Upload for Sales Tax (new)
Sales Tax Upload & Tax Filing (January 2024)
▶ Submit Remote Sales Tax Calculation Form (new) 🔔

QUICK LINKS
Click HERE for FAQs.
How to File Sales Tax Returns
Click HERE for Participating Jurisdictions.
Click HERE for the Excel Upload template.
Click HERE for ACH Credit Payment Instructions
Click HERE for XML Help and Testing Tool
▶ Add or remove a business to your account here.

ARSSTC remote sales tax filing is a **two-step process** that requires 1) upload of tax filing template, 2) submission and payment of the filing. These steps are listed under the Open Tasks in the Business Center. The filing template is in the Business Center/Quick Links section of the filing portal. The template is updated each month and a seller must use the current version of the filing template. The filing template requires gross sales for each jurisdiction, even if there are no sales. We recommend entering \$0 for each jurisdiction, then go back and fill in any gross and exempted sales. Once completed, upload the template by clicking on the task link. The system will display the "yellow form" which shows the tax, timely filing discounts, late fees, penalties, and interest. Sign at the bottom and submit the form. If multiple returns need to be filed, a remitter can either pay each one individually or as a group by clicking the "Return to Business Center" in the Shopping Cart and clicking on the

next filing prompt. All filers must go through the entire Shopping Cart and Payment Methods steps, even if \$0 tax owed. Don't forget to print the receipt for your records! Detailed filing instructions are [available here](#).

Payment Types and Processing Information



Remote sellers can pay sales tax three different ways. The system defaults to [e-check](#): you are prompted for bank routing and account numbers. **The system does not save this payment information.** Double check the numbers you enter each time! The main reason for e-check bounces is a typo. The second main reason for an e-check bounce is our debit block id is not set up on your end of the transfer. The ARSSTC debit block id is 9000099340. **There is a \$25 fee for e-check bounces.** Alternatively, you can pay via [ACH Credit](#) which requires you to send us the money from your bank. Contact us if you need our bank information. Please do not send a wire transfer. **There is a \$10 fee for a wire transfer.** Thirdly, you can pay with a Mastercard or VISA [credit/debit card](#) – **there is a three percent charge.** These fees cover the processing fees we are charged.

WE DO NOT ACCEPT PAPER CHECKS OR PAPER RETURNS FOR REMOTE SELLERS. If we receive a paper filing, we will contact you to arrange to return or shred the documents.

Sellers Responsible for Refunding Incorrectly Assessed Tax

Remote sales tax rules only apply to sales into jurisdictions that have adopted the rules. “Down south” in the “Lower 48,” ZIP+4 is a common way to identify the tax rate of an address. Here in Alaska, our ZIP codes can be larger than a local taxing boundary and include both taxing and non-taxing areas. Companies that rely solely on ZIP+4 to determine sales tax rates may have erroneous tax collection. ARSSTC recommends using our [tax map](#) look-up to verify the tax rate for an address. If a buyer is erroneously charged sales tax, **it is the responsibility of the seller to refund the incorrectly assessed tax.** Buyers are instructed to 1) verify the tax rate at the delivery address using the tax map, 2) print the results (save as a PDF), 3) provide the printout to the seller as proof their address is non-taxable. The ARSSTC expects sellers to honor the tax map printout as proof of the tax rate for the delivery address and update their system to no longer charge sales tax for that address.

Tools for Determining Sales Tax Rates

The ARSSTC provides multiple tools to determine the sales tax rate for a delivery address:

- ✓ The [tax map](#) provides the tax rates and exemptions for member jurisdictions
- ✓ Monthly [flat file tax rate sheets](#) include a breakdown by ZIP code and tax caps
- ✓ API code which interfaces between your point-of-sale system and the tax map

Seasonal Sales Tax Communities

General Sales Tax		
City of Ketchikan	<i>April – September</i>	5.5% ⁺
Seldovia	<i>April – September</i>	6.5%*
Sitka	<i>April – September</i>	6%
Skagway	<i>April – September</i>	5%
⁺ City of Ketchikan is a nested jurisdiction within the Ketchikan Borough. Don't forget to add the 2.5% Ketchikan Borough tax. [*] Seldovia is a nested jurisdiction within the Kenai Borough. Don't forget to add the 3% Kenai Borough tax		

Non-Prepared Food		
Homer	<i>June – August</i>	4.85%
Kenai Borough	<i>June – August</i>	3%
<small>*Homer is a nested jurisdiction within the Kenai Borough. Don't forget to add the 3% Kenai Borough tax</small>		

