



City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

A Coast Guard City

Send completed return to:
City and Borough of Sitka
Finance Department-Excise Tax
100 Lincoln Street
Sitka, Alaska 99835
Via email: tax@cityofsitka.org

2025 TAX RETURN FOR CIGARETTE AND TOBACCO PRODUCTS

SEE INSTRUCTIONS ON REVERSE SIDE

This return must be filed and the tax paid on or before the last day of the month following the month during which the cigarettes and other tobacco products were manufactured, imported, or acquired.

NAME AND ADDRESS AS IT APPEARS ON THE CIGARETTE AND TOBACCO PRODUCTS LICENSE:		RETURN FOR THE MONTH AND YEAR OF:
		CONTACT NAME:
CBS BUSINESS REGISTRATION NO.:	CTP LICENSEE NO.:	PHONE NUMBER:

1. Totals for Cigarettes

- Number of cigarettes manufactured or imported during the month
- Less deductions for sales to Exemption Cardholders (*see instructions*)
- Less other deductions (*see instructions*)

1a	
1b	
1c	
2	

2. Total number of taxable cigarettes (line 1a less lines 1b and 1c)

3. Tax @ 141.3 mills per cigarette (Multiply line 2 by .1413)

3	
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4. Totals for all other tobacco products

- Wholesale price of tobacco products manufactured or import during period
- Less deductions for sales to Exemption Cardholders (*see instructions*)
- Less other deductions (*see instructions*)

4a	
4b	
4c	
5	

5. Total wholesale price of taxable tobacco products (line 4a less lines 4b and 4c)

6. Tax @ 90% (Multiply line 5 by .90)

6	
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7. Total cigarette and tobacco products tax (add lines 3 and 6)

7	
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8. Prior month adjustment (attach explanation)

8	
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9. Total cigarette and tobacco tax due (lines 7 and 8)

9	
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10. Penalty - Failure to File Timely (6% or 15% of line 9. See instructions.)

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11. Penalty - Failure to Pay Timely (6% or 15% of line 9. See instructions.)

11	
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12. Interest – Pursuant to Code Section 4.45.160, interest at the rate of 12% per annum shall accrue on the unremitted balance of taxes due from the operator. To calculate interest due, multiply the amount on Line 9 by .00033 for each day the tax is delinquent.

12	
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13. Total AMOUNT DUE (add lines 9 through 12)

13	
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Please make checks payable to the **CITY AND BOROUGH OF SITKA** for the amount on line 13.

OTHER INFORMATION REQUIRED BY THE CITY AND BOROUGH OF SITKA:

	NUMBER OF CIGARETTES ACQUIRED WITHIN THE CITY AND BOROUGH OF SITKA WITH TAX INCLUDED
\$	WHOLESALE PRICE OF OTHER TOBACCO PRODUCTS ACQUIRED WITHIN THE CITY AND BOROUGH OF SITKA WITH TAX INCLUDED

I certify under penalty of perjury that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return of all cigarettes and other tobacco products manufactured, imported or acquired in the City and Borough of Sitka during the month specified above.

SIGNATURE OF TAXPAYER OR OFFICER OF CORPORATION:	TITLE (PLEASE PRINT):	DATE:
NAME, ADDRESS AND SIGNATURE OF AGENT OR PREPARER		



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GENERAL INSTRUCTIONS

- A. A separate monthly return must be filed by a licensee even though no cigarettes or other tobacco products were manufactured, imported, or acquired during the month covered.
- B. The return must state the number of cigarettes and wholesale price of other tobacco products manufactured, imported or acquired during the month.
- C. Documents and records substantiating this tax return must be kept for a minimum of three (3) years and are subject to inspection by the City and Borough of Sitka upon demand.
- D. Deductions for sales under Exemption Cards must be separately listed on a Supporting Schedule and each must be substantiated by an attached copy of sales invoice or other record satisfactory to the City and Borough of Sitka. A valid exemption card number must be listed for a deduction claimed for each sale.
- E. Other deductions:
 - 1. Deductions will be allowed for sales to U.S. military instrumentalities, such as post exchanges, where retail sales are made to and for the sole use of authorized personnel according to current military regulations. Deductions for military sales must be substantiated by an attached copy of a sales invoice or other record satisfactory to the City and Borough of Sitka. No deductions will be allowed where retail sales are made through vending machines.
 - 2. Deductions may be claimed for the return of unsalable cigarettes and other tobacco products to a manufacturer. Each deduction claimed must be substantiated by certification from the manufacturer attached to the schedule.
 - 3. Deductions may be claimed for cigarettes or other tobacco products which have been destroyed. Each deduction claimed must be substantiated by a copy of the U.S. Treasury form ATF-3069 attached to the schedule.
- F. Penalties:
 - 1. **Penalty – Failure to File Timely**
Pursuant to SGC 4.45.145, a penalty of 6% of the taxes due shall be incurred automatically when a licensee fails to file a return within seven calendar days following the due date. If a licensee failed to file a tax return within sixteen calendar days following the due date, the penalty shall be increased automatically to 15%.
 - 2. **Penalty – Failure to Pay Timely**
Pursuant to SGC 4.45.145 a penalty of 6% of the taxes due shall be incurred automatically when a licensee fails to pay the full amount of the tax due within seven calendar days following the due date. If a licensee fails to pay the full amount of the tax due within sixteen calendar days following the due date, the penalty shall be increased automatically to 15%.

Definitions (4.26.190)

“Cardholder” or “Exemption Cardholder” means a person in whose name a valid and current Exemption Card has been issued by the City and Borough of Sitka.

“Cigarette” means a roll for smoking of any size or shape, made wholly or in part of tobacco, whether the tobacco is flavored, adulterated, or mixed with another ingredient.

“Exemption Card” means a City and Borough of Sitka Cigarette and Tobacco Products Exemption Card issued under SGC 4.45.060.

“Other Tobacco Products” means a cigar; a cheroot; a stogie; a perique; snuff and snuff flour, smoking tobacco, including granulated, plug-cut, crimp cut, ready-rubbed, and any form of tobacco suitable for smoking in a pipe or cigarette; chewing tobacco, including cavendish, twist, plug, scrap and tobacco suitable for chewing; or an article or product made of tobacco or a tobacco substitute, but not including a cigarette as defined in SGC 4.45.190 or a tobacco substitute prescribed by a licensed physician.

“Wholesale Price” means the established price for which a manufacturer sells a tobacco product to a distributor or other person, after deduction of a discount or other reduction received by a distributor for quantity or cash.

If you have any questions regarding these filing requirements, please contact: City and Borough of Sitka
Finance Dept./Tax Division/Excise Tax
100 Lincoln Street
Sitka, AK 99835
(907)747-1840/1853