

**FAIRBANKS NORTH STAR BOROUGH**

TREASURY AND BUDGET DIVISION

907 TERMINAL STREET

PO BOX 71320

FAIRBANKS, ALASKA 99707 1320

(907) 459-1443

**TOBACCO DISTRIBUTION EXCISE TAX REPORT**

FOR PERIOD ENDING \_\_\_\_\_ / \_\_\_\_\_  
Month Year

\_\_\_\_\_  
**ACCOUNT NO.**

\_\_\_\_\_  
**BUSINESS NAME**

If **CHANGE OF OWNER OR ADDRESS** fill in below:

\_\_\_\_\_  
Owner Name

\_\_\_\_\_  
Business Mailing Address

\_\_\_\_\_  
City/State Zip Code

If this is a **FINAL RETURN**, return the Certificate of Registration & state where the books will be located. \_\_\_\_\_

- 1. GROSS TAXABLE TOBACCO PRODUCTS..... \$ \_\_\_\_\_
- 2. LESS NON-TAXABLE TOBACCO PRODUCTS (Please provide backup)..... \$ \_\_\_\_\_
- 3. NET TAXABLE TOBACCO PRODUCTS (Line 1 - Line 2).....\$ \_\_\_\_\_
- 4. TAXES DUE 8% (.08 x Line 3)..... \$ \_\_\_\_\_
- 5. PENALTIES - See reverse side for information
  - A. Late Report/Late Remit Penalty (10% of the tax due or \$50 for zero balance reports) ..... \$ \_\_\_\_\_
  - B. Additional Late Report/Late Remit Penalty (25% of tax due).....\$ \_\_\_\_\_
  - C. Additional Penalty (\$1,000 within 60 days of due date).....\$ \_\_\_\_\_
- 6. INTEREST - 1.25% (.0125 x Line 4) per month..... \$ \_\_\_\_\_
- 7. LIABILITY FOR FILING PERIOD (Line 4 + Line 5A + Line 5B + Line 5C + Line 6).....\$ \_\_\_\_\_
- 8. MINUS CREDIT OR ADD OUTSTANDING LIABILITY..... \$ \_\_\_\_\_
- 9. TOTAL AMOUNT DUE WITH REPORT (Line 7 & Line 8)..... \$ \_\_\_\_\_

\*\*\* Any false statement on this form is punishable under AS 11.56.210 \*\*\*

I DECLARE (SUBJECT TO THE PENALTIES PRESCRIBED) THAT THIS RETURN, INCLUDING ANY ACCOMPANYING STATEMENTS, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Owner or Agent

## Due Date(s) and Penalty Information

(Refer to the FNSBC 8.44 for Tobacco Excise Tax & FNSBC 1.20 Penalty Provisions for further details.)

Original (white) return must be returned to the Treasury and Budget Division, Fairbanks North Star Borough at the address noted on the top of the return.

Penalties shall be imposed based on the date the return is received, or postmarked by the U.S. Postal Service, after the due date according to the following schedule:

Month Filing For	Report/ Remittance Due Date	Late Report/Late Remittance Penalty - 10% of the taxes due. If no taxes are due, the penalty is \$50.	Additional Late Report/Late Remittance Penalty - 25% of taxes due.
January	February 15	February 16 - March 15	March 16
February	March 15	March 16 – April 15	April 16
March	April 15	April 16 – May 15	May 16
April	May 15	May 16 – June 15	June 16
May	June 15	June 16 – July 15	July 16
June	July 15	July 16 – August 15	August 16
July	August 15	August 16 – September 15	September 16
August	September 15	September 16 – October 15	October 16
September	October 15	October 16 – November 15	November 16
October	November 15	November 16 – December 16	December 15
November	December 15	December 16 – January 15	January 16
December	January 15	January 16 – February 15	February 16

**Due Date Extended:** If the fifteenth day of the month is a Saturday, Sunday, federal or borough holiday, the due date shall be extended until the next business day.

**Additional Penalty:** A distributor is subject to an additional \$1,000 penalty if the distributor fails to submit a monthly report or remit collected taxes within 60 days of the original due date, operates without a valid certificate of registration, or in any other way violates any requirement of the chapter.

**Interest:** Simple interest at a maximum rate of fifteen percent (15%) per year shall accrue on all delinquent taxes, not including penalty and administrative fees, from the date due until paid in full.

**Additional Fines:** An operator may be subject to additional fines as per FNSBC 1.20.