MATANUSKA-SUSITNA BOROUGH
TRANSIENT ACCOMMODATIONS TAX RETURN
350 E Dahlia Avenue, Palmer, Alaska 99645

☐ Check here if address has changed. Make correction below.

DUE DATE: _____

Registration No: _____

Quarter Ending: _____

List No. of Units: _____

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A RETURN MUST BE FILED EVEN IF THE REPORTED RENTS ARE NOT TAXABLE OR THERE ARE $0 REVENUES.

1	**Gross Rentals:** Gross rentals are defined as the amount paid as monetary consideration for the use of a room or rooms in a hotel-motel, other form of overnight accommodation, or commercially provided alone or as part of a recreation package, hunting, fishing, hiking, wilderness back country, or other form of tour package.	1	$ _____
2	**Less Non-taxable Rentals:** Non-taxable rentals are defined as not being subject to a room tax. A person occupying an overnight accommodation for more than 60 consecutive days is not subject to the tax.	2	$ _____
3	**Less Taxable Losses This Quarter:** Losses are defined as uncollectible or uncollected receipts.	3	$ _____
4	**Plus Recovered Taxable Losses This Quarter:** Recovered amounts from Line 3.	4	$ _____
5	**Total Taxable Rentals:** Add Lines 1, 2, 3 and 4. Enter the total on Line 5.	5	$ _____
6	**Tax:** Enter 5% of Line 5.	6	$ _____
7	**Penalty for failure to file by due date:** Enter 5% of Line 6. Taxes collected by an operator shall be due within 30 days after the end of each calendar quarter. If taxes collected by an operator have not been received by the Finance Department on or before the due date, up to and including one month late, the operator shall incur a penalty equal to 5% of the taxes due.	7	$ _____
8	**Over one month late, the penalty is an additional 3% of the taxes due:** Enter 3% of Line 6.	8	$ _____
9	**Penalty for failure to file:** Enter 10% of Line 6. An operator who rents accommodations in the Borough and who thereafter fails to file a tax return and when an involuntary filing under MSB 3.32.055 is made, an additional penalty equal to 10% of the tax due to the Borough for each quarter for which a return was not filed or $25.00, whichever is greater.	9	$ _____
10	**Interest on the delinquent amount:** Multiply the amount on Line 6 x .00022 for each day delinquent and enter on Line 10. An operator who rents accommodations in the Borough and who thereafter fails to transmit the tax shall be charged interest at the rate of 8% per annum for each day the tax is delinquent.	10	$ _____
11	**Subtotal:** Add Lines 6 -10. An operator who rents accommodations upon which a tax is levied and who fails to collect such tax shall incur a civil penalty of double the tax which should have been collected. A person who violates any of the provisions of Chapter 3.32 of the Borough Code is guilty of a misdemeanor. Civil and criminal charges shall be considered cumulative remedies and shall not relieve an operator or guest of the duties imposed under the code.	11	$ _____
12	**Credit or Delinquency:** Enter any credit or delinquent amount.	12	$ _____
13	**Total Tax Due:** If the amount in Line 12 is a credit, subtract that from Line 11. If the amount in Line 12 is a delinquency, add that to Line 11. Enter the total due. **Make checks payable to the Matanuska-Susitna Borough.**	13	$ _____

I declare, under penalty of making a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.

Signed _____ *Date* _____ *Title* _____

Note: Payments and return forms must be postmarked on or before the due date. Payments and forms brought into the office must be received on or before close of business on the due date. Payments may be made online at www.matsugov.us/permitting.

Should you have any questions, contact the Document Specialist at (907) 861-8632