



# Municipality of Anchorage, Treasury Division

## RENTAL VEHICLE TAX RETURN

[www.muni.org/rentalvehicletax](http://www.muni.org/rentalvehicletax)

PLEASE TYPE OR PRINT CLEARLY

IMPORTANT NOTICE
Send original form to: Municipality of Anchorage Treasury Division, Vehicle Tax 632 W 6th Ave, Ste. 330 P.O. Box 196650 Anchorage, AK 99519-6650

Tax Return for Year and Quarter Ending:  Year  Mar. 31 Due Date Apr. 30  Jun. 30 Due Date Jul. 30  Sep.30 Due Date Oct. 30  Dec. 31 Due Date Jan. 30

Check if final and/or amended tax return:  Final Tax Return Due Date per AMC12.20.050C  Amended Tax Return

Registration Number:  Name of Rental Agency:  Phone Number of Preparer:  Email of Preparer:

1	<b>FLEET INVENTORY REQUIRED.</b> Complete and attach the Rental Motor Vehicle Inventory form for a Department-approved comparable listing of the registered rental agency's inventory of motor vehicles owned, controlled, or used in the rental motor vehicle business as of the last day of the period reported on this tax return. <b>Note: The tax return is not complete and rental agency reporting requirements have not been fulfilled until a full inventory listing is submitted to the Department.</b>	Enter number of vehicles located in MOA at end of quarter being reported <input type="text"/>
2	<b>CHECK ONE BOX WHICH DESCRIBES THE METHOD OF ACCOUNTING.</b> A rental agency may elect to report rents on an accrual or cash basis. Generally, cash basis rental agencies recognize fees and costs as earned when the payment is actually collected and accrual basis rental agencies recognize fees and costs as earned when the rental agency transaction occurs regardless of when payment is received. <i>Once adopted, a rental agency's method of reporting fees and costs may not be changed without prior approval of the Chief Fiscal Officer of the Municipality.</i>	<input type="radio"/> Cash <input type="radio"/> Accrual
3	<b>GROSS FEES AND COSTS</b>	
4	<b>Less:</b> Registered Hosting Platform Rentals	
5	<b>Less:</b> Tax Exempt Rentals	
6	<b>Less:</b> Nontaxable Fees and Costs on contracts where the maximum tax collected is either \$120.00 or \$240.00 within the first 30 consecutive days.	
7	<b>TAXABLE FEES AND COSTS:</b> Line 3 minus lines 4, 5, and 6.	
8	<b>TAX DUE:</b> Report the amount of tax due for this reporting period. (Taxable fees and costs reported on line 7 multiplied by 8%)	
9	<b>TAX COLLECTED:</b> Amount of tax actually collected if different from the amount on line 8.	
10	<b>PRIOR TAX:</b> If this is an amended tax return, enter the amount of tax previously remitted for this period.	
11	<b>NET TAX DUE:</b> Enter the larger amount of line 8 or 9, minus line 10.	
12	<b>PENALTY- Failure to File by due date:</b> Pursuant to AMC 12.45.120, a penalty of 10% of tax due is incurred when an agency fails to file a tax return within 7 days following the due date. A penalty of 25% is incurred when an agency fails to file a tax return within 16 days following the due date. <input type="radio"/> 0% <input type="radio"/> 10% <input type="radio"/> 25%	
13	<b>PENALTY- Failure to Pay by due date:</b> Pursuant to AMC 12.45.120, a penalty of 10% of tax due is incurred when an agency fails to pay the full amount of tax due within 7 days following the due date. A penalty of 25% is incurred when an agency fails to pay the full amount of tax due within 16 days following the due date. <input type="radio"/> 0% <input type="radio"/> 10% <input type="radio"/> 25%	
14	<b>INTEREST-</b> Pursuant to AMC 12.45.130, interest at the rate of 12% per annum shall accrue on the unpaid taxes due from the rental agency. To calculate interest due, multiply the amount on line 10 by .00033 for each day the tax is delinquent. Number of days <input type="text"/>	
15	<b>OTHER PENALTIES AND COSTS:</b> As prescribed by Anchorage Municipal Code. Contact Treasury for more information.	
16	<b>TOTAL TAX, PENALTIES, AND INTEREST DUE:</b> The sum of lines 11, 12, 13, 14, and 15	

I declare, under penalty of perjury, to the best of my knowledge and belief, the statements herein are complete and correct. I understand the Municipality's acceptance of this return does not imply that this tax return is complete, accurate, or in compliance with Anchorage Municipal Code requirements.

Signature of **Taxpayer** or **Officer** of Corporation:  Printed Name:  Title:  Date:

Signature of **Preparer:**  Printed Name:  Title:  Date:

NOTE: Unless otherwise specified by the Department pursuant to AMC 12.45.120B, the due date for a Rental Vehicle Tax Return and tax payment is 30 days after the end of the calendar quarter being reported. To be considered timely filed and paid, a tax return and remittance must be received by the Municipality of Anchorage, Department of Finance, Treasury Division no later than the due date, or if mailed, the envelope must be postmarked by the US Postal Service on or before the due date.