# TOBACCO DISTRIBUTION EXCISE TAX REPORT

**FOR PERIOD ENDING** __________ / __________ Month Year

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

**ACCOUNT NO.**

Owner Name

**BUSINESS 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. ____________________________

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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

White Copy (Borough)  Yellow Copy (Business)
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:

<table>
<thead>
<tr>
<th>Month Filing For</th>
<th>Report/Remittance Due Date</th>
<th>Late Report/Late Remittance Penalty - 10% of the taxes due. If no taxes are due, the penalty is $50.</th>
<th>Additional Late Report/Late Remittance Penalty - 25% of taxes due.</th>
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</thead>
<tbody>
<tr>
<td>January</td>
<td>February 15</td>
<td>February 16 - March 15</td>
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<td>December</td>
<td>January 15</td>
<td>January 16 – February 15</td>
<td>February 16</td>
</tr>
</tbody>
</table>

**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.

Additional forms and information can be found on the Fairbanks North Star Borough website at:
http://co.fairbanks.ak.us/Financial Services/Divisions/TreasuryBudget.htm