GENERAL INSTRUCTIONS

A. A separate monthly return must be filed by a licensee, even though no cigarettes or other tobacco products were brought or transported into the Borough during the month covered. If another distributor is collecting and remitting the excise tax on your cigarette and tobacco products, a zero return shall be submitted noting what distributor is collecting the tax on your businesses' behalf, along with copies of all cigarette/tobacco invoices for that month attached to the return.

B. The return must be received or postmarked by the last day of each calendar month following the month covered by the return. If the last day of the month falls on a weekend or holiday, the return must be received or postmarked on or before the next business day.

C. The return must state the number of packs of cigarettes and wholesale price of other tobacco products brought or transported into the Borough during the month.

D. Documents and records substantiating this tax return must be kept for a minimum of three (3) years and are subject to inspection by the Petersburg Borough with at least one week's notice.

E. Exemptions must be separately listed in an attachment to the return and each must be substantiated by an attached copy of a sales invoice or other record satisfactory to the Petersburg Borough.
These include:
a. Cigrarettes or other tobacco products brought or transported into the Petersburg Borough by an exchange, commissary, or ship's store operated by one of the uniformed services of the United States as defined in Section 5 USC 2101, if the cigarettes and other tobacco products are sold to and for the sole use of authorized personnel, according to current military regulations.

F. Penalties and Interest:
Penalty – Failure to File Timely
Pursuant to PMC 4.35.100, a penalty of 8% of the unpaid tax shall be assessed each month, or portion of a month, up to a maximum penalty of 32% percent of the unpaid tax.
Interest -
Interest shall accrue on the unpaid taxes due at a rate of 10.5% percent annually from the date of delinquency until paid.

Definitions (4.35.020)

“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, if the wrapper or cover of the roll is made of paper or a material other than pure or nearly pure tobacco. A pack of cigarettes is a rectangular container, mostly of paperboard, which generally contains 20 cigarettes.

"Distributor" means a person who brings or transports cigarettes or other tobacco products, or causes them to be brought or transported, into the Petersburg Borough for the purpose of sale, or for distribution to others for resale, within the Borough.

“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; a vapor product; or an article or product made wholly or in part of tobacco or a tobacco substitute or otherwise containing nicotine that is expected or intended for human consumption.
Other tobacco product excludes a tobacco substitute prescribed by a licensed physician or a product that has been approved by the United State Food and Drug Administration for sale as a tobacco use cessation or harm reduction product or for other medical purposes and which is being marketed and sold solely for that approved purpose.

"Vapor Product" means any vapor cartridge or other similar container which contains nicotine in a solution or other form that is intended to be used with an electronic cigarette or similar vapor producing devise. It also includes an electronic cigarette kit when the kit contains vapor cartridge(s) and a disposable electronic cigarette or similar devise sold for one time use.

“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: Petersburg Borough

Finance Department
PO Box 329
Petersburg, AK 99833
(907) 772-4425 x. 28

Petersburg Borough
Cigarette and Tobacco Products
2016 EXCISE TAX RETURN

Send completed return to:
Petersburg Borough
Finance Department
PO Box 329
Petersburg, Alaska 99833

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 brought or transported into the Borough.

NAME AND ADDRESS OF DISTRIBUTOR:		RETURN FOR THE MONTH OF:
		CONTACT NAME:
BOROUGH CTP CERTIFICATE #:	STATE CTP LICENSEE NO.:	PHONE NUMBER:

1. Totals for Cigarettes:
   a. Number of packs of cigarettes brought or transported into Borough during month — 1a
   b. Less deductions for sales to Exempted Entities (See Instructions) — 1b
2. Total number of taxable packs of cigarettes (line 1a less line 1b) — 2
3. Tax @ $2.02 per pack of cigarettes (Multiply line 2 by $2.02) — 3
4. Totals for all other tobacco products:
   a. Wholesale price of tobacco products brought or transported into Borough during month — 4a
   b. Less deductions for sales to Exempted Entities (See Instructions) — 4b
5. Total wholesale price of taxable tobacco products (line 4a less line 4b) — 5
6. Tax @ 45% (Multiply line 5 by .45) — 6
7. Total cigarette and tobacco products tax (Add lines 3 and 6) — 7
8. Prior month adjustment (Attach explanation) — 8
9. Total cigarette and tobacco tax due (Total of lines 7 and 8) — 9
10. Penalty - Failure to File Timely (8% per month or partial month up to 4 months for a max of 32%) — 10
11. Interest – Pursuant to Code Section 4.26.160, interest at the rate of 10.5% per annum — 11
    To calculate interest due, multiply the amount on Line 9 by .00029 for each day the tax is delinquent.
12. Total AMOUNT DUE WITH RETURN (Add lines 9 through 11) — 12

Please make checks payable to the Petersburg Borough for the amount on line 12.

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 brought or transported into the Petersburg Borough during the month specified above.

SIGNATURE:	TITLE (PLEASE PRINT):
NAME (PLEASE PRINT)	DATE: