



	Approved	Denied
Date Action Taken:	9/25/06	
Other:	Adopted to grant the waiver	
Verified by:	K. Smith	

WASILLA CITY COUNCIL ACTION MEMORANDUM

AM No. 06-57

TITLE: REQUEST FOR SALES TAX PENALTY WAIVER.

Agenda of: September 25, 2006

Date: September 15, 2006

Originator: Deborah Davis, Sales Tax Business License Clerk

Route to:	Department	Signature/Date
	Police Chief Youth Court, Dispatch, Code Compliance	
	Culture and Recreation Services Manager Library, Museum, Sports Complex	
	Public Works & Recreation Facility Maintenance Director	
X	Finance, Risk Management & MIS Director Purchasing	<i>[Signature]</i>
X	Deputy Administrator Planning, Economic Development, Human Resources	<i>[Signature]</i> 9-15-06 <i>[Signature]</i>
X	City Clerk	

REVIEWED BY MAYOR DIANNE M. KELLER: _____

FISCAL IMPACT: yes \$ _____ or no Funds Available yes no

Account name/number:

Attachments: Penalty Waiver Request Form from A T & T Corporation, dated: 8/3/2006
Ordinance Serial No. 05-20

SUMMARY STATEMENT: The city received the attached from "Penalty Waiver Request Form" A T & T Corporation, requesting a waiver of penalty for November 2005 sales tax payment.

Per our attorney, the council may approve the waiver under WMC 5.16.150.B.2 (see Ordinance Serial No. 05-20, attached).

The following is a statement of facts submitted by Ted Leonard, Director of Finance and Administrative Services:

- November 2005 Sales Tax Return was due on December 30, 2005 at 5 p.m. The return was received on January 4, 2006.
- Notices were sent and phone calls made each month to Tax Partners, LLC

reminding them that A T & T Corporation had a balance due. On 8/3/06 Tia Solomon, Attorney in Fact, called to say that their November 2005 sales tax report had been mailed on December 20, 2005. She was faxed a "Request to Waiver Sales Tax Penalty Form."

- A T & T Corporation was assessed a 5% penalty of \$40.03 for filing a late return.
- A T & T Corporation paid the assessed penalty and interest and forfeited the credit for prompt payment on September 11, 2006.
- A T & T Corporation has requested waiver and refund of the penalty paid.

ACTION: None. This matter falls within the discretion of the council. Should the council choose to grant the waiver, a motion to do so must be made from the floor.

City of Wasilla
(907) 373-9088 (907) 373-9085 fax
Request to Waive Sales Tax Penalty
(WMC 5.16.150 B 1, 2)



Today's Date: 8/03/06

Business Name: AT&T Corp

I am aware that by exercising this option the amount of the sales tax penalty waiver becomes public knowledge.

I am aware that my sales tax account must be current before this request of waiver will be approved.

I am requesting that the sales tax penalty for the month and year of NOV 2005 be waived.

The total penalty and interest that I owe for this month is \$ 57.36 and must be paid in full.

The amount of the penalty to be waived is \$ 40.03

Please check one of the following that applies:

I am paying the sales tax penalty, interest and balance due within 5 days of the due date and asking that the Finance Director approve this request per WMC 5.16.150 B 1. I understand that I may request that the Finance Director waive a sales tax penalty only once in a 24 month period and that my sales tax account must be current.

I am paying the sales tax penalty, interest and any balance due after the 5 day grace period and asking that the City Council consider this request per WMC 5.16.150 B 2.

Owner or Business Representative Name (Please Print): Tia Solomon, Atty-In-Fact

Owner or Business Representative Signature: Tia Solomon 710-956-7525 ext. 1214

FOR OFFICE USE ONLY

Date sales tax return was due: 12.30.05

Date sales tax return was received: 1.4.06 (attach copy)

Date sales tax, penalty, interest was paid in full: 9/11/06 \$ 57.36 Cash/Check 10722593

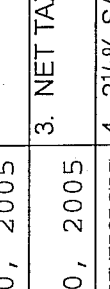
Amount of penalty to be refunded: \$ 40.03

Approved by Finance Director: n/a (Within 5 days)

Approved by City Council: _____ (After 5 days)

Date Approved: _____

CITY OF WASILLA		SALES TAX RETURN	
290 E HERNING AVENUE WASILLA AK 99654-7901	FOR ASSISTANCE CALL (907) 373-9088		
ALL RETURNS MUST BE FILED — INCLUDING RETURNS WITH NO SALES			
<input type="checkbox"/> REQUEST TO PRE-FILE ZERO SALES THROUGH (MONTH/YEAR)		1. GROSS SALES (NOT INCLUDING TAX)	32,021.20
FOR PERIOD ENDING	November 30, 2005	2. EXEMPT SALES	
DUE DATE (ESTABLISHED ON REVERSE SIDE)	December 20, 2005	3. NET TAXABLE SALES	32,021.20
BUSINESS NAME & ADDRESS (IF NOT PRINTED ON REVERSE SIDE)		4. 2 1/2% SALES TAX DUE	800.50
<input type="checkbox"/> CHECK IF CHANGE OF ADDRESS		5. ADJUSTMENTS:	
AT&T Corp		A. CREDIT FOR PROMPT PAYMENT	16.00
3100 Cumberland Blvd Ste 900		B. PENALTY FOR LATE FILING & PAYMENT	40.03
Atlanta, GA 30339		C. INTEREST FOR LATE FILING & PAYMENT	1.33
I CERTIFY UNDER PENALTY OF PERJURY 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.		D. OTHER ADJUSTMENTS FROM AMENDED RETURNS	
SIGNATURE <i>Jan Salomon</i>		6. TOTAL TAX, PENALTY & INTEREST DUE AND PAYABLE	841.88
DATE	December 17, 2005		



(Effective 07.01.2002)