

**ADMINISTRATIVE GUIDELINES  
CERTIFICATE OF PUBLIC CONVENIENCE & NECESSITY  
SALES TAX RECORD KEEPING  
Procedure 55**

The CBJ CPV Regulations require that both the Drivers and the Certificate Holders fulfill specific Sales Tax record keeping requirements unless the CBJ deems current record keeping practices adequate.

Certificate Holder's Name \_\_\_\_\_

Permit # \_\_\_\_\_ Sales Tax Account # \_\_\_\_\_ Date \_\_\_\_\_

1. Will you be using the forms specified in the CPV Regulations 20 CBJAC 40.585? YES \_\_\_ NO \_\_\_

If you have answered YES to question number one, stop and submit this form with your permit application.

**If you have answered NO to question number one, to determine whether your current record keeping practices are adequate, please answer the following questions:**

2. Provide a description of your record keeping for the sales tax surrendered to you by drivers operating under your permit. The description should include the following information:

a. The method used by drivers operating under your permit to determine total sales each shift.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. The method used by you to verify the accuracy of the drivers total shift sales.

\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_

c. The method used by drivers operating under your permit to calculate the sales tax to be surrendered for each shift.

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- d. The method used by you to verify the accuracy of the drivers sales tax calculation each shift.

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- e. Attach a sample of the receipt provided to drivers when the sales tax is surrendered.
- f. The method used by the Permit Holder to summarize the driver shift activity into a daily, weekly or monthly format.

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- g. The method used by the Permit Holder to determine the total gross sales/sales tax and to prepare the periodic Sales Tax Return.

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If necessary, please attach additional sheets. If you have any questions about completing this form, please contact the CBJ Sales Tax Office at (907) 586-5265 or stop by our office on the first floor of the Municipal Way Building.

**Under penalty of perjury, I attest that to the best of my knowledge that the information provided on this application is true and correct.**

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Signature

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Date

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