

# Instructions for Alaska Assignment of Rights of Shared Tax or Fee Payment

This Assignment of Rights form allows local governments to assign all or part of the payment related to a shared tax or fee program administered by the Tax Division to an Alaska State Agency.

For your protection, the Tax Division will not accept an AOR form (Form 021) with any changes or corrections on the form. This means that nothing may be crossed out, whited out, or changed and initialed.

The Assignor must hold the position of Mayor, Manager or Administrator of the local government.

The Assignee must be an Alaska State Agency and the assignment must be for a debt owed to that state agency. Payments cannot be assigned to non-state entities or to an individual.

This form must be completed and received by the due date identified below to be accepted. Incomplete forms will be returned to the Assignor. Due dates vary by Tax Share Program.

<u>Tax Share Program</u>	<u>Due Date</u>
Aviation Motor Fuel	June 30
Commercial Passenger Vessel Excise Tax	Dec 31
Electric/Telephone Cooperative Tax	June 30
Fisheries Business Tax	June 30
Fishery Resource Landing Tax	June 30
Liquor License Fees	June 30
Liquor License Fees	Dec 31

A separate form must be completed for each tax share program and each agency to which a shared tax or fee is assigned.

Once an assignment has been submitted to the Tax Division, it may only be changed or revoked by contacting the Tax Division at (907) 465-3776. Changes and revocations may only be made prior to the actual date of revenue sharing.

Photocopies will not be accepted.

If you have any questions regarding this form or the AOR process, please contact the Tax Division at (907) 465-3776.

Please send the completed form to:

TAX DIVISION  
ALASKA DEPARTMENT OF REVENUE  
PO BOX 110420  
JUNEAU AK 99811-0420