## **Alaska Assignment of Rights of Shared Tax or Fee Payment**

Assignments must be received by the due date to be accepted. Please read the instructions when completing this form.

ASSIGN	OR (Local Government)				
Local Government Name				Maximum Amount to be Assigned	
Mailing Address				Phone Number	
City		State	Zip + 4		Fax Number
ASSIGN	EE (Payment to be assigned to)				
State Agency Division					
Mailing Address				Phone Number	
City		State	Zip + 4		Fax Number
Reason	for Assignment:				
	signment relates to payment of sl				
assignee above for fiscal yearfrom (check one).				Due Date	
Aviation Motor Fuel Tax				June 30	
Commercial Passenger Vessel Excise Tax				December 31	
Electric/Telephone Cooperative Tax				June 30	
Fisheries Business Tax				June 30	
Fishery Resource Landing Tax				June 30	
Liquor License Fees				June 30 and December 31	
I am auth	or's Signature Required. This assignorized to assign payment on behalm Assignee), rights to the payment for	f of the loca	ıl governmen	t (Assignor) r	named above and hereby assign to the agency
Assignor's Signature				Date	
Assignor's Name (printed)				Position Held with Local Government	
	Notary Public This assignment was subscribed and sworn to before me on this day of,				Mail to: ALASKA DEPT OF REVENUE TAX DIVISION PO BOX 110420 JUNEAU AK 99811-0420
	at	·			DEPARTMENT USE ONLY
24	Signature of Notary My commission expires:		_		

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

This Assignment of Rights (AOR) 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 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 complete and be 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.

Tax Share ProgramDue DateAviation Motor Fuel TaxJune 30Commercial Passenger Vessel Excise TaxDecember 31Electric/Telephone Cooperative TaxJune 30Fisheries Business TaxJune 30Fishery Resource Landing TaxJune 30

Liquor License Fees June 30 and December 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: ALASKA DEPARTMENT OF REVENUE

TAX DIVISION PO BOX 110420

JUNEAU AK 99811-0420