

# Instructions for Alaska Commercial Passenger Vessel Excise Tax Monthly Return

## General Information

A person providing travel to a passenger aboard a commercial vessel for which the Commercial Passenger Vessel (CPV) Excise Tax is payable shall collect the tax and submit a monthly return to the Department. The amount of tax collected by voyage, number of passengers, local levies collected and ports of call must be reported for each commercial passenger vessel that provided overnight accommodations on the state's marine water during the prior calendar month. The monthly tax return and remittance of the collected tax are due to the Department on the last day of the month following the month in which the voyages were completed.

## Tax Rates And Collection

CPV Excise Tax statutes (AS 43.52.200-295) levy an excise tax of \$34.50 a passenger per voyage. The tax must be collected from the passenger on or before the completion of the voyage, regardless of billing practices, installment agreements, credit procedures or bad debts. The tax also applies to passengers who are provided a voyage under a promotion, contest or other agreement for which the passenger did not compensate the company or person providing travel aboard the commercial vessel.

## Tax Reduction For Local Levies

The CPV tax is reduced by the total amount of a tax on the passenger traveling on a commercial passenger vessel that is imposed and collected by Juneau and Ketchikan. A local levy reduction is allowed only if the passenger is subject to the CPV Excise Tax.

## Exemptions

The tax imposed by AS 43.52.200-43.52.295 does not apply to passengers on board a commercial passenger vessel that does not anchor or moor in state marine waters with the intent to allow passengers to disembark.

## How To File

**File an online return** – File your Commercial Passenger Vessel Excise Tax Monthly Tax Return using the Online Tax Information System (OTIS) at: [www.tax.alaska.gov](http://www.tax.alaska.gov). You may also pay your tax online at this site.

**File a paper return** - Mail completed return to:

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

## Payment

Pay your taxes using the Online Tax Information System (OTIS) at [www.tax.alaska.gov](http://www.tax.alaska.gov). Note that you must be an existing taxpayer with the Tax Division to pay electronically. If you are a first-time taxpayer, contact the Tax Division at (907) 465-2320 or visit [www.tax.alaska.gov](http://www.tax.alaska.gov) for information.

**ACH Debit (EFT)** - OTIS accommodates Automated Clearing House (ACH) debit payments. **If your bank account has a debit block, your online payment request will be rejected by your bank. Rejected payments may result in late payment penalties and/or interest.**

If you think your bank account has a debit block, contact your bank before making an online payment to register the State of Alaska as an authorized ACH debit originator. The company ID for the Alaska Department of Revenue is 0000902050.

**ACH Credit (Credit Cards)** - OTIS cannot accept ACH credit or credit card transactions for this tax program.

**Wire Transfers** - If you are paying by wire transfer, log on to OTIS at [www.tax.alaska.gov](http://www.tax.alaska.gov) for instructions.

**Checks** - Note that if your total payment exceeds \$100,000 you are required to pay electronically or by wire transfer. If you are paying by check, make your check payable to the State of Alaska and mail it with your return or OTIS payment voucher to:

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

## Penalties

**Late filing of return.** Returns not filed by the due date are subject to a failure to file penalty of 5% of the unpaid tax for each 30-day period or portion of a period the return is late, up to a maximum of 25%.

**Late payment of tax.** If the full amount of tax is not paid when due, the return is subject to a failure to pay penalty of 5% of the unpaid tax for each 30-day period or portion of a period the payment is late, up to a maximum of 25%. If during any period or portion of a period, both the failure to file and failure to pay penalties are applicable, only the failure to file penalty is imposed.

## Interest

Under Alaska Statute 43.05.225, interest will be assessed on any unpaid or delinquent tax. Interest is compounded quarterly at the applicable rate for each quarter. Refer to [www.tax.alaska.gov](http://www.tax.alaska.gov) or contact the Tax Division for applicable rates.

## Line By Line Instructions

### Schedule A - Commercial Passenger Vessel Excise Tax Calculation

**Line 1** - Enter total passengers from Schedule B.

**Line 3** - Enter the tax. Multiply the total number of passengers on line 1 by the tax rate on line 2.

**Line 4** - Enter the total levies collected from Schedule D.

**Line 5** - Enter total tax (line 3 less line 4).

**Line 6** - If this is an amended return, enter in the amount previously paid on the original return. If this is not an amended return, leave this line blank.

**Line 7** - Enter the total amount of Commercial Passenger Vessel Excise Tax due (subtract line 6 from line 5).

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## Schedule B - Voyage Information

Include the following information for each voyage for the commercial passenger vessel filing the return.

**Voyage #** - Enter the unique identifying number for each voyage.

**Port of Origin** - Enter the name of the port where the voyage began.

**Final Port** - Enter the port where the voyage ended.

**Begin Date** - Enter the date of embarkation of the vessel from the port of origin.

**End Date** - Enter the date of final debarkation of the voyage.

**Total from additional sheets** - If the reporting vessel had more than eight (8) voyages during the filing period, include the required information on a separate sheet making sure to include the total number of passengers reported on those separate sheets on this line.

**Total # of Passengers** - Enter the number of passengers on board the commercial passenger vessel subject to the Commercial Passenger Vessel Excise Tax.

## Schedule C - Ports of Call Detail

For each voyage listed in Schedule B, list the first seven (7) Alaska ports of call. If the vessel had more than eight (8) voyages during the reporting period, attach a separate sheet as needed.

**Voyage #** - Enter the voyage numbers from Schedule B.

**Alaska Port Code** - Use the Alaska port codes provided on the form. The ports of call provided are limited to municipalities as defined by 15 AAC 52.295(1)(c)(2).

**Number of Passengers** - Report the number of passengers on board the vessel at each port of call.

## Schedule D - Tax Reduction for Local Levies

**Voyage #** - Enter the voyage number from Schedule B if the voyage itinerary included a visit to Juneau or Ketchikan.

**Alaska Port Code** - Enter the corresponding Alaska Port Code for either Juneau or Ketchikan (JNU or KTN).

**Number of Passengers** - Enter the number of passengers upon which a levy was imposed and collected by the port you entered.

**Levy Rate** - Enter the levy rate per passenger imposed and collected by the port you entered.

**Levy Amount Collected** - Enter the number of passengers multiplied by the levy rate.

**Subtotal** - Add the levy amounts collected on this page.

**Total from additional pages** - If the reporting vessel had more than twenty one (21) levies imposed and collected during the filing period, include the required information on a separate sheet making sure to include total levies collected reported on those separate sheets on this line.

**Total levies collected** - Enter the total levies collected (subtotal and any additional pages).

## Need Help?

These instructions are not regulations and are offered for the convenience of the taxpayer in completing this form. The applicable regulations, 15 AAC 52.210-295, may be found at <http://www.tax.alaska.gov/programs/programs/index.aspx?20000>.

If you have any questions regarding these filing requirements, please contact:

TAX DIVISION  
ALASKA DEPARTMENT OF REVENUE  
550 W 7TH AVE STE 500  
ANCHORAGE AK 99501  
Phone 907.269.6620  
Fax 907.269.6644

For additional forms, visit [www.tax.alaska.gov](http://www.tax.alaska.gov) or contact us at the address or phone number above.