

Alaska Commercial Passenger Vessel Excise Tax Monthly Return

Instructions

General Information

Who Must File a Commercial Passenger Vessel Excise Tax Monthly Return and Due Date

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, number of passengers by voyage and ports of call must be reported for **each commercial passenger vessel** that provided overnight accommodations in state marine waters during the prior calendar month. The monthly tax return and remittance of the collected tax are due to the State of Alaska Department of Revenue 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 **\$46 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.

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.

Where to File

Alaska Department of Revenue
Tax Division
PO Box 110420
Juneau AK 99811-0420

Payment

The Tax Division accepts electronic payment (Tax Online Payment System-TOPS or wire transfer) or check. If your total tax payment exceeds \$100,000 you must use electronic payment.

If using electronic payment (see TOPS and wire transfer information below), remember to mail your return to the Tax Division in Juneau.

If paying by check, make the check payable to the State of Alaska, and submit with the appropriate return.

Tax Online Payment System (TOPS)

You must be an existing taxpayer with the Tax Division to make payment using TOPS; no pre-enrollment is required. If you are a first-time taxpayer, contact the Tax Division at 907.465.2320. Go to www.tax.alaska.gov for information and to access TOPS.

TOPS is an Automated Clearing House (ACH) debit system. Some companies have an ACH debit block on their bank account. If your bank account has a debit block, your TOPS payment request will be rejected by your bank. Rejected payments may result in late payment penalties and/or interest.

If your bank account has a debit block, or you suspect that it does, contact your bank to register the State of Alaska as an authorized ACH debit originator before making a payment through TOPS. The company ID Number for the Alaska Department of Revenue is 0000902050.

TOPS does not accept ACH credit or credit card transactions. For more information, contact your financial institution or the Tax Division at 907.465.3776.





Wire Transfers

Notify the Treasury Division by fax at 907.465.4019 or email at cashmgmt@revenue.state.ak.us regarding a wire transfer by 2 p.m. on the business day prior to the wire transfer settlement date. Provide taxpayer name, EIN, license number (if applicable), tax type, tax period, payment amount, date of transfer, contact name and contact telephone number in the fax or email for proper identification of the payment.

For account information required by your bank to initiate a wire transfer of funds for tax payments, contact:

Alaska Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420
Phone 907.465.2321
Fax 907.465.2375

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 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 line 7 of Schedule B.
- Line 3** Enter total tax due (multiply line 1 by line 2).
- Line 4** If you are filing an amended return, enter the amount of Commercial Passenger Vessel excise tax you paid when you filed the original return for the same calendar month. If you are not filing an amended return, enter zero on this line.
- Line 5** Enter the total amount of Commercial Passenger Vessel excise tax due (subtract line 4 from line 3).

Electronic Payment Information

If you are using TOPS or wire transfer, include the appropriate payment information.

Signature

You must sign and provide the information in the signature area.

Schedule B – Voyage Information

Lines 1-6 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 # of Passengers – Enter the number of passengers on board the commercial passenger vessel subject to the Commercial Passenger Vessel excise tax.

If the reporting vessel had more than six (6) voyages during the filing period, include the required information on a separate sheet making sure to include the total number of passengers reported on the separate sheet on Schedule B line 7.

Schedule C – Ports of Call Detail

For each voyage listed in Schedule B, list the first five Alaska ports of call. 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). For each Alaska port of call, report the number of passengers for which the commercial passenger vessel excise tax is due.

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 www.legis.state.ak.us/folhome.htm.

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

Alaska Department of Revenue
Tax Division
550 West 7th Ave, Suite 500
Anchorage, AK 99501
Phone 907.269.6620
Fax 907.269.6644

For additional forms, visit www.tax.alaska.gov or contact us at the address or phone number above.

