

# STATE OF ALASKA

## DEPARTMENT OF REVENUE

### *Tax Division*

**Sarah Palin, Governor**

□ State Office Building  
PO Box 110420  
Juneau, AK 99811-0420  
907.465.2320

※ 550 W 7th Ave Suite 500  
Anchorage, AK 99501-3555  
907.269.6620

[www.tax.state.ak.us](http://www.tax.state.ak.us)

**March 26, 2008**

## **IMPORTANT NOTICE TO LARGE PASSENGER VESSEL OPERATORS**

### **Large Passenger Vessel Gambling Tax effective December 17, 2006**

Alaska Statutes 05.16.010 - 05.16.030 impose a 33% tax on the adjusted gross from gaming and gambling activities aboard large passenger vessels operating in the waters under the jurisdiction of the State of Alaska. Large passenger vessels are vessels that provide for sleeping accommodations for all passengers and make at least one voyage of the type described in U.S. C. 1175(c)(2) during the year. The annual large passenger vessel gambling tax return and tax is due on or before April 15 of the following calendar year.

Enclosed with this letter is the Large Passenger Vessel Gambling Tax Form and instructions. The forms and instructions are also available at <http://www.tax.alaska.gov/forms.asp>. Online filing will be available at <https://myalaska.state.as.us/OTIS> in the near future. We will notify you when on-line filing is available. You may also pay your LPV gambling taxes online at this web site.

If you need more information or have questions, contact Barry Grafel at [barry.grafel@alaska.gov](mailto:barry.grafel@alaska.gov) or (907) 269-3952.

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