

# Instructions for Alaska Large Passenger Vessel Gambling Tax Return

## General Information

### Who Must File a LPV Gambling Tax Return?

All operators of gaming or gambling activities conducted aboard large passenger vessels (LPV) in waters under the jurisdiction of the State of Alaska are required to file a LPV gambling tax return.

Large passenger vessels are vessels that provide sleeping accommodations for all passengers and make at least one voyage of the type described in Title 15 USC, Chapter 24, Section 1175(c)(2) during the year.

### Tax Rates and Due Dates

AS 43.35.200-220 levies a tax of 33% of adjusted gross income from gaming and gambling activities conducted aboard large passenger vessels while in waters under the jurisdiction of Alaska. The annual return and tax is due on or before April 15 of the year following the calendar year in which gaming or gambling activities were conducted.

### Extension of Time to File

If an extension is needed an operator must file an application for extension of time to file (form 225) on or before the due date. An extension of time to file is not an extension of time to pay. A copy of the extension request must be attached to the return at the time the return is filed.

### How to File

**File online return** – File your LPV gambling tax return using the Online Tax Information System (OTIS) at: [www.tax.alaska.gov](http://www.tax.alaska.gov). You may also pay your LPV taxes online at this site.

**File paper return** – Send 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 the OTIS website 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.

### 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 43.05.225, interest will be assessed on any unpaid or delinquent tax. Interest is compounded quarterly at the applicable rate 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 – LPV Gambling Tax Calculation

**Line 1** Enter the total Alaska adjusted gross income from gaming or gambling from line 16 of Schedule B.

**Line 3** Enter the total tax due (Multiply line 1 by line 2).

**Line 4** Enter any payments of tax previously paid with Form 668, Application for Extension of Time to File.

**Line 5** If you are filing an amended return, enter the amount of tax you paid when you filed the original return. If you are not filing an amended return, enter zero on this line.

**Line 6** Enter the total amount of LPV gambling tax due (subtract lines 4 and 5 from line 3).

#### Schedule B – Summary of Alaska Adjusted Gross Income from Gaming or Gambling by Vessel

**Lines 1 – 15** Include the following information for each vessel. Round all amounts to whole dollars or hours.

**Vessel call sign** – Enter the vessel call sign.

**Vessel name** – Enter the vessel name.

**Total Alaska adjusted gross income from gaming or gambling** – Enter the total adjusted gross income from gaming or gambling for each vessel from Schedule C.

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## Schedule C – Schedule of Adjusted Gross Income from Gaming or Gambling by Voyage

**Lines 1 – 18** Include the following information for each vessel and each voyage upon which gaming or gambling activities were conducted. Round all amounts to whole dollars or hours.

**Voyage #** – Enter the voyage number.

**Gaming activity** – Enter the type of gaming activity. For example casino, bingo or combined. Reporting by gaming activity is optional. If reporting by gaming activity you can have duplicate voyage numbers.

**Adjusted gross income from gaming or gambling** – Enter the total adjusted gross income from gaming or gambling earned during the entire voyage. “Adjusted gross income” means gross income, less prizes awarded and federal or municipal taxes paid or owed on the income.

**Total gaming or gambling hours** – Enter the total hours during which gaming or gambling activities were conducted or during which gaming or gambling devices were available for play during the entire voyage.

**Alaska gaming or gambling hours** – Enter the total hours during which gaming or gambling activities were conducted or during which gaming or gambling devices were available for play while in waters under the jurisdiction of Alaska.

**Percentage of gaming or gambling hours in Alaska** – Divide column F by column E. This is the percentage of Alaska gaming or gambling hours. Round the result to six (6) decimal places. For example, 0.32123456 (or 32.123456%) would be entered as 0.321235.

**Alaska adjusted gross income from gaming or gambling** - Enter the amount of Alaska gaming and gambling income earned during the voyage (multiply column D by column G).

If the operator conducted gaming or gambling activities on a vessel which had more than (18) voyages during the filing period, include the required information on a separate sheet.

### Need Help?

If you have questions not addressed in these instructions, need more information or require assistance, contact the Tax Division at [dor.tax.ipv@alaska.gov](mailto:dor.tax.ipv@alaska.gov) or call 907-269-6620.