



City and Borough of Sitka

Fish Box Tax

April 27, 2007

How is the Fish Box Tax reported?

- Sitka General Code 4.09.010(C) states that “This tax shall be ... collected by whoever packages the fish and/or seafood caught or taken by the fish charter customer.”

This means that the “processor” or whoever packages the fish and/or seafood must remit the tax to the City and Borough of Sitka even if the Charter business collects it on behalf of the processor or chooses to pay it on behalf of their customers. The Charter business must pass all collected tax on to the “processor” to remit to the City and Borough of Sitka.

Case Scenario 1

- Charter business offers an all inclusive package that includes packaging for two (2) fifty pound (50 lb.) fish boxes. The Charter business does it's own packaging. The customer catches fish and/or seafood and takes home two (2) fish boxes.

The Charter business would show on it's own business sales tax return 2 fish boxes and remit \$20.00 in fish box tax.

CITY AND BOROUGH OF SITKA

100 LINCOLN ST. - SITKA, AK 99835 907-347-1840

QUARTERLY SALES & TRANSIENT ROOM TAX RETURN

See reverse side for instructions and exemptions.

Check here if no business activity this period. Sign, Date, and return form on time to avoid late filing penalty.

Quarter ending _____, 20__

ACCT # _____

CHANGES:
 Amended
 Deleted
 New
 Other
 If **DELETED** or **AMENDED**: Sold or permanently closed. Please complete information on back of this form.

SAMPLE Charter/Processor Business

	October 1 - March 31 Sales Tax 5%	April 1 - September 30 Sales Tax 6%	Transient Room Tax 6%
1. GROSS RECEIPTS (EXCLUDING TAX)			
A. Sales / Service.....	_____	_____	_____
B. Rental (Long term).....	_____	100000000	_____
C. Rentals less than 30 days.....	_____	_____	_____
2. TOTAL GROSS RECEIPTS	_____	_____	_____
3. LESS EXEMPTIONS			
A. Wholesale.....	_____	_____	_____
B. Outside municipality.....	_____	_____	_____
C. Senior citizens with CBS exemption card.....	_____	_____	_____
D. Government agencies.....	_____	_____	_____
E. Government supported exempt agencies.....	_____	_____	_____
F. Sales over the taxable limit \$1000.....	_____	_____	_____
G. Other exemptions -attach list.....	_____	_____	_____
4. TOTAL EXEMPTIONS	(_____)	(_____)	(_____)
5. NET RECEIPTS	_____	_____	_____
By tax rate)	X .05	X .06	X .06
Minimum = \$1000 sales tax	_____	_____	_____

2 containers x \$10.00 each listed here for a total of \$20.00 fish box tax reported here

Sum of all columns & Line 7)	\$ _____
month	(_____)
and month.....	(_____)
mu.....	(_____)
combined tax less points received and credits on account)	\$ _____
A. Less discount 5% of Line 8	(_____)
** allowed only if timely monthly payments were made - maximum \$100	
10. Add: Penalty: (5% per month or part thereof to 25% - see back for minimum).....	_____
11. Add: Interest: (12% of delinquent tax per annum).....	_____
12. Amount due from previous return.....	_____
13. TOTAL AMOUNT DUE WITH RETURN	\$ _____

Filed preparer: _____
 Signature: _____
 Printed Name: _____
 Date: _____ Contact phone #: _____

I declare, subject to penalties prescribed by ordinance, that this return (including any attachments) has been examined by me and to the best of my knowledge is a true, correct and complete return.
 Signature of owner or agent: _____
 Printed Name: _____
 Date: _____ Contact phone #: _____

Case Scenario 2

- Charter business offers an all inclusive package for 2 days/3 nights for \$2,080.00 that includes packaging for two (2) fifty pound (50 lb.) fish boxes. The fish and/or seafood that is caught by the customer is delivered to a local processor where it is packaged and two (2) fish boxes are delivered to the airport for the customer to take home.

The Charter business would continue to deduct the tax out of his gross sales however would pay the tax for 2 fish boxes (\$20.00) to the processor who would reflect it on the processor's tax return as the processor is the one who packaged the fish.

CITY AND BOROUGH OF SITKA

100 LINCOLN ST - SITKA, AK 99885 907-347-1840

QUARTERLY SALES & TRANSIENT ROOM TAX RETURN

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Quarter ending _____, 20__

ACCT # _____

SAMPLE Charter Business

CHANGES:

- ADDRESS
 - Mailing _____
 - Physical _____
- OWNERSHIP: Sold or purchased
complete information on back of form

\$2,000.00 reported here as service (\$2,080.00 less \$60.00 sales tax and \$20.00 fish box tax)

	October 1 - March 31 Sales Tax 5%	April 1 - September 30 Sales Tax 6%
1. GROSS RECEIPTS (EXCLUDING TAX)		
A. Sales / Service.....	_____	_____
B. Rental (Long term).....	_____	_____
C. Rentals less than 30 days.....	_____	_____
2. TOTAL GROSS RECEIPTS	_____	_____
3. LESS EXEMPTIONS		
A. Wholesale.....	_____	_____
B. Outside municipality.....	_____	_____
C. Senior citizens with CBS exemption card.....	_____	_____
D. Government agencies.....	_____	_____
E. Government supported exempt agencies.....	_____	_____
F. Sales over the taxable limit \$1,000.....	_____	_____
G. Other exemptions -attach list.....	_____	_____
4. TOTAL EXEMPTIONS	(_____)	(_____)
5. Net Taxable Receipts (Line 2 less line 4)	_____	_____
6. Calculate Tax (multiply line 5 by tax rate)	X .05 _____	X .06 _____
7. Fish Box Tax: _____ containers x \$10.00 sales tax	_____	_____

\$1,000.00 over the taxable limit reported here

\$1,000.00 worth of taxable receipts

\$60.00 worth of Sales Tax

No Fish Box Tax reported here...paid to processor to report and to remit to CBS

all columns & Line 7)	\$ _____
at	(_____)
month.....	(_____)
.....	(_____)
ded tax less points received and credits on account)	\$ _____
.....	(_____)
monthly payments were made - maximum \$100	_____
or thereof to 25% - see back for minimum).....	_____
(per annum).....	_____
12. Amount due from previous return:	_____
13. TOTAL AMOUNT DUE WITH RETURN	\$ _____

Paid preparer: _____
 Signature: _____
 Printed Name: _____
 Date: _____ Contact phone #: _____

I declare, subject to penalties prescribed by ordinance, that this return (including any attachments) has been examined by me and to the best of my knowledge is a true, correct and complete return.
 Signature of owner or agent: _____
 Printed Name: _____
 Date: _____ Contact phone #: _____

Questions

- What if the customer only catches enough fish and/or seafood to take home one (1) box of fish but was allotted two (2) in the package?

The Charter business would need to refund to his customer that amount of tax that wasn't charged if it had not already been paid to the processor and remitted to the City and Borough of Sitka. If the Charter business had already paid the tax to the processor who would have already remitted it to the City and Borough of Sitka, the customer would need to submit a request for refund of fish box tax paid to the City and Borough of Sitka.

Case Scenario 3

- Charter business offers an all inclusive package for 2 days/3 nights for \$2,080.00 that includes packaging for two (2) fifty pound (50 lb.) fish boxes. The fish and/or seafood that is caught by the customer is delivered to a local processor where it is packaged and three (3) fifty pound (50 lb) fish boxes and one (1) three pound (3 lb) snack pack are delivered to the airport for the customer to take home.

The Charter business would continue to deduct the tax out of his gross sales however would pay the tax for 2 fish boxes (\$20.00) to the processor who would reflect it on the processor's tax return as the processor is the one who packaged the fish and/or seafood. The processor would need to collect an additional \$20.00 worth of fish box tax from the charter customer as well as any additional costs (processing, packaging, sales tax, etc.) that may be associated with the extra boxes upon delivery of the packages.

CITY AND BOROUGH OF SITKA

100 LINCOLN ST - SITKA, AK 99835 907-347-1840

QUARTERLY SALES & TRANSIENT ROOM TAX RETURN

See reverse side for instructions and exemptions.

Check here if no business activity this period. Sign, Date, and return form on time to avoid late filing penalty.

Quarter ending _____ 20__

ACCT # _____

SAMPLE Charter Business

CHANGES:
 ADDRESS
 Mailing
 Physical
 OWNERSHIP: Seller or purchaser complete information on back of form

\$2,000.00 reported here as service (\$2,080.00 less \$60.00 sales tax and \$20.00 fish box tax)

	October 1 - March 31 Sales Tax 5%	April 1 - September 30 Sales Tax 6%	Room Tax 6%
1. GROSS RECEIPTS (EXCLUDING TAX)			
A. Sales / Service.....	_____	_____	_____
B. Rental (Long term).....	_____	_____	_____
C. Rentals less than 30 days.....	_____	_____	_____
2. TOTAL GROSS RECEIPTS	_____	_____	_____
3. LESS EXEMPTIONS			
A. Wholesale.....	_____	_____	_____
B. Outside municipality.....	_____	_____	_____
C. Senior citizens with CBS exemption card.....	_____	_____	_____
D. Government agencies.....	_____	_____	_____
E. Government supported exempt agencies.....	_____	_____	_____
F. Sales over the taxable limit \$1,000.....	_____	_____	_____
G. Other exemptions -attach list.....	_____	_____	_____
4. TOTAL EXEMPTIONS	(_____)	(_____)	(_____)
5. Net Taxable Receipts (Line 2 less line 4)	_____	_____	_____
6. Calculate Tax (multiply line 5 by tax rate)	X .05 _____	X .06 _____	_____
7. Fish Box Tax: _____ containers x \$10.00 sales tax	_____	_____	_____

\$1,000.00 over the taxable limit reported here

\$1,000.00 worth of taxable receipts

\$60.00 worth of Sales Tax

No Fish Box Tax reported here...paid to processor to report and to remit to CBS

Line 6 all columns & Line 7)	\$ _____
month	(_____)
nd month.....	(_____)
th.....	(_____)
combined tax less points received and credits on account)	\$ _____
\$ _____	(_____)
ly monthly payments were made - maximum \$100	_____
r part thereof to 25% - see back for minimum).....	_____
at tax per annum).....	_____
IDL.....	_____

13. TOTAL AMOUNT DUE WITH RETURN \$ _____

Prepared by: _____
 Signature: _____
 Printed Name: _____
 Date: _____ Contact phone #: _____

I declare, subject to penalties prescribed by ordinance, that this return (including any attachments) has been examined by me and to the best of my knowledge is a true, correct and complete return.
 Signature of owner or agent: _____
 Printed Name: _____
 Date: _____ Contact phone #: _____

CITY AND BOROUGH OF SITKA

100 LINCOLN ST - SITKA, AK 99835 907-347-1840

QUARTERLY SALES & TRANSIENT ROOM TAX RETURN

See reverse side for instructions and exemptions.

Check here if no business activity this period. Sign, Date, and return form on time to avoid late filing penalty.

Quarter ending _____, 20__

ACCT # _____

SAMPLE Processor Business

CHANGES:
 ADDRESS _____
 Mailing _____
 Physical _____
 OWNERSHIP: Sold or permanently closed. Please complete information on back of this form.

	October 1 - March 31 Sales Tax 5%	April 1 - September 30 Sales Tax 6%	Transient Room Tax 6%
1. GROSS RECEIPTS (EXCLUDING TAX)			
A. Sales / Service.....	_____	_____	_____
B. Rental (Long term).....	_____	100000000	_____
C. Rentals less than 30 days.....	_____	_____	_____
2. TOTAL GROSS RECEIPTS	_____	_____	_____
3. LESS EXEMPTIONS			
A. Wholesale.....	_____	_____	_____
B. Outside municipality.....	_____	_____	_____
C. Senior citizens with CBS exemption card....	_____	_____	_____
D. Government agencies.....	_____	_____	_____
E. Government supported exempt agencies....	_____	_____	_____
F. Sales over the taxable limit \$1000.....	_____	_____	_____
G. Other exemptions -attach list.....	_____	_____	_____
	(_____)	(_____)	(_____)
by tax rate)	X .05	X .06	X .06
ainers x \$10.00 sales tax	_____	_____	_____

4 containers x \$10.00 each listed here for a total of \$40.00 fish box tax reported here

Sum of all columns & Line 7) \$ _____
 of month (_____)
 and month (_____)
 sum (_____)
 combined tax less points received and credits on account) \$ _____
 A. Less discount 3% of Line 8 (_____)
 ** allowed only if timely monthly payments were made - maximum \$100
 10. Add: Penalty: (5% per month or part thereof to 25% - see back for minimum)..... _____
 11. Add: Interest: (12% of delinquent tax per annum)..... _____
 12. Amount due from previous return..... _____
13. TOTAL AMOUNT DUE WITH RETURN..... \$ _____

Paid preparer: _____
 signature _____
 Printed Name _____
 Date _____ Contact phone # _____

I declare, subject to penalties prescribed by ordinance, that this return (including any attachments) has been examined by me and to the best of my knowledge is a true, correct and complete return.
 Signature of owner or agent _____
 Printed Name _____
 Date _____ Contact phone # _____

Case Scenario 4

- Charter business offers a day charter for \$300.00 plus sales tax for a total of \$318.00 and the customer takes the fish and/or seafood off the boat in 1 cooler and 1 garbage bag without a direct delivery to a processor.

The Charter business will collect the fish box tax in the amount of \$20.00 from the customer based upon the number of containers or “fish boxes” that contain fish and/or seafood removed from his boat and remit this tax on the charter business’s tax return.

CITY AND BOROUGH OF SITKA

100 LINCOLN ST. - SITKA, AK 99835 907-347-1840

QUARTERLY SALES & TRANSIENT ROOM TAX RETURN

See reverse side for instructions and exemptions.

Check here if no business activity this period. Sign, Date, and return form on time to avoid late filing penalty.

Quarter ending _____, 20__

ACCT # _____

SAMPLE Charter Business

CHANGES:

ADDRESS _____

Mailing _____

Physical _____

OWNERSHIP: Sold or otherwise changed. Complete information on back of form.

\$300.00 reported here as service

	October 1 - March 31 Sales Tax 5%	April 1 - September 30 Sales Tax 6%	Room Tax 6%
1. GROSS RECEIPTS (EXCLUDING TAX)			
A. Sales / Service.....	_____	_____	_____
B. Rental (Long term).....	_____	_____	_____
C. Rentals less than 30 days.....	_____	_____	_____
2. TOTAL GROSS RECEIPTS	_____	_____	_____
3. LESS EXEMPTIONS			
A. Wholesale.....	_____	_____	_____
B. Outside municipality.....	_____	_____	_____
C. Senior citizens with CBS exemption card.....	_____	_____	_____
D. Government agencies.....	_____	_____	_____
E. Government supported exempt agencies.....	_____	_____	_____
F. Sales over the taxable limit \$1000.....	_____	_____	_____
G. Other exemptions -attach list.....	_____	_____	_____
4. TOTAL EXEMPTIONS	(_____)	(_____)	(_____)
5. Net Taxable Receipts (Line 2 less line 4)	X .05	X .06	X .06
6. Calculate Tax (multiply line 5 by tax rate)	_____	_____	_____
7. Fish Box Tax: _____ containers x \$10.00 sales tax	_____	_____	_____

\$300.00 worth of taxable receipts

\$18.00 worth of Sales Tax

2 containers x \$10.00 each listed here for a total of \$20.00 fish box tax reported here

Line 6 all columns & Line 7)	\$ _____
month	(_____)
and month.....	(_____)
month.....	(_____)
combined tax less points received and credits on account)	\$ _____
\$	(_____)
ly monthly payments were made - maximum \$100	_____
r part thereof to 25% - see back for minimum).....	_____
at tax per annum).....	_____
IDL.....	_____

13. TOTAL AMOUNT DUE WITH RETURN \$ _____

Filed preparer: _____
 Signature: _____
 Printed Name: _____
 Date: _____ Contact phone #: _____

I declare, subject to penalties prescribed by ordinance, that this return (including any attachments) has been examined by me and to the best of my knowledge is a true, correct and complete return.
 Signature of owner or agent: _____
 Printed Name: _____
 Date: _____ Contact phone #: _____

Additional Information

- The processor will need to know whether the fish and/or seafood were caught on a charter boat or not and then if the fish box tax has already been paid to the day charter operator or isn't charged because fish and/or seafood was caught by a non-paying charter guest (proof of payment would need to be documented). The processor will need to keep detailed records of all fish boxes packaged whether subject to fish box tax or not.
- At the end of the season, the charter operators and/or processors may be required to provide documentation to reconcile this fish box tax to the City and Borough of Sitka.

Questions

Presented by:

Brenda Calkins, Tax Auditor
City and Borough of Sitka
(907)747-1853