City of Pilot Point

Payable to Lake and Peninsula Borough

P. O. Box 495
King Salmon, AK 99613-0495

Raw Fish Tax Return

Tax Year
2016

Quarter Ending: 3/31 ☐ 6/30 ☐ 9/30 ☐ 12/31☐

Tax Id #: _____

(Taxes due by the 15th the following month)

Business Name:

Mailing Address: _____

Schedule A

TYPE	QUARTERLY POUNDS HARVESTED	DOLLAR VALUE OF GROSS PURCHASED
Sockeye		
Chinook		
Coho		
Pink		
Chum		
Halibut		
Crab		
Other		
TOTALS		

Quarterly Statistical Report

District or Area	On Shore Pounds Processed/Purchased	Off-Shore Pounds Processed/Purchased
Chignik		
Egegik		
Naknek-Kvichak		
Ugashik		
Outer Pt. Heiden		
TOTALS		

CALCULATION OF NET TAXABLE PURCHASES

1.	Dollar Value of gross purchase of raw fish within, or brought into the City of Pilot Point, including tender and exempt purchases but excluding purchases reported on line 7 of Schedule B.	$
2.	Exempt purchases (Schedule B, line 6 attached)	$
3	Net taxable purchases (subtract line 2 from line 1)	$

CALCULATION OF SALES, USE AND SEVERANCE TAX PAYABLE

4	Tax due to the City of Pilot Point (multiply Line 3 by 3% or 0.03)	$
5	Net tax due (Line 12 of Schedule B)	$
6	Total sales, use and severance tax due (add Lines 4 and 5)	$
7	You may deduct 2% of line 6 or $200, whichever is less, if the entire amount payable quarter is included with this return, and it is submitted by the due date. Otherwise enter -0-	$
8	You may deduct $25 for Prepaid Application Fee (Only one $25 Deduction per Calendar	$
9	Assessed Penalties and Interest	$
10	**TOTAL DUE**	$

This form, together with remittance in full for the amount of tax due must be received by the Borough within thirty (30) days of the last day of the calendar quarter.

I declare under penalty of perjury that the information on this return (including any accompanying schedules and statements) has been examined by me and is true, complete and accurate to the best of my knowledge.

Signature: _____ Date: _____

Printed Name: _____ Telephone: _____

Email: _____

City of Pilot Point
Payable to Lake and Peninsula Borough
Raw Fish Tax Return
Schedule B

Tax Year
2015

Quarter Ending: ☐ 3/31 ☐ 6/30 ☐ 9/30 ☐ 12/31 Registration #: _____

SALES TAX EXEMPTIONS (LPB 6.40.030)

1.	To/By Federal, State, Municipal Subdivisions (A)	$ _____
2.	To religious/charitable organizations (B)	$ _____
3.	Other untaxable sales (Specify) (C)	$ _____
4.	Casual or isolated sales (G)	$ _____
5.	Resale of same raw fish previously subject to Borough tax (H)	$ _____
6.	Total (add Lines 1 through 5). Enter here and on Line 2 of Schedule A	$ _____

USE TAX (On Line 7, enter only those purchases of raw fish brought into the Borough under purchases made outside the Borough which were not subject to the Borough sales, use and severance tax but upon which a tax was paid in a jurisdiction outside the Borough.)

7.	Value of purchases upon which a tax was paid in a taxing jurisdiction outside the City*	$ _____
8.	Value of fish processed, stored, consumed, or otherwise used within the Borough if the fish were not subject to the Borough sales, use and severance tax but were caught or severed within the Borough or were brought into the Borough and were not reported on Line 7 above	$ _____
9.	Total of Lines 7 and 8	$ _____
10.	Use tax due (multiply Line 9 by .03)	$ _____
11.	Credit for taxes paid (enter amount of tax paid in jurisdictions outside the Borough on purchases shown on Line 7)	$ _____
12.	Net use tax due (subtract Line 11 from Line 10 and enter on Line 5 of Schedule A)	$ _____

*A copy of receipts, invoices, or other written documentation issued or verified by the seller showing the sales and amount of tax paid for each purchase included on Line 7 must accompany this Schedule B. Purchases not validated by such receipts will be disallowed and the Borough use tax will be applied to such purchases.