



Lake and Peninsula Borough

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

Raw Fish Tax Return

Tax Year

20__

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

LPB #:

Business Name:

Bonus/Surplus sale/ Adjustment from
previous year 20__

Mailing Address:

Schedule A

TYPE	QUARTERLY POUNDS HARVESTED	DOLLAR VALUE OF GROSS PURCHASED	
Sockeye			1. Dollar Value of gross purchase of raw fish within, or brought into the Borough, including tender and exempt purchases but excluding purchases reported on line 7 of Schedule B. \$
Chinook			
Coho			
Pink			2. Exempt purchases (Schedule B, line 6 attached) \$
Chum			
Halibut			3. Net taxable purchases (subtract line 2 from line 1) \$
Crab			
Other			4. CALCULATION OF SALES, USE AND SEVERANCE TAX PAYABLE Tax due to the Lake and Peninsula Borough (multiply Line 3 by 2% or 0.02) \$
TOTALS			
Quarterly Statistical Report			
District or Area	On Shore Pounds Processed/Purchased	Off-Shore Pounds Processed/Purchased	5. Net tax due (Line 12 of Schedule B) \$
Chignik			6. Total sales, use and severance tax due (add Lines 4 and 5) \$
Egegik			
Naknek-Kvichak			7. Late fee 5% (Min. \$150) Additional 12% per annum \$
Ugashik/Pilot Point			
Outer Pt. Heiden			8. Assessed Penalties and Interest from previous filings \$
TOTALS			
			9. 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: _____



Lake and Peninsula Borough
Raw Fish Tax Return
Schedule B

Tax Year
20 __

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 Borough* \$
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 .02) \$
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.

* * * * *

**Changed and Amended by Ordinance 20-04 -

C. With regards to resources described in 6.91.020 (D), every severer or harvester shall submit to the processor or purchaser of such resource a Lake and Peninsula Borough severance tax return, under oath, containing the following information:

- 1. A description of the waters from which the resource was severed or harvested by longitude and latitude or such description of location as may be approved by the Borough
2. The gross amount of recovered units severed or harvested during the calendar quarter.
3. The gross sales value of all recovered units severed or harvested during the calendar quarter. After receipt of the Lake and Peninsula Borough severance tax return, the receiving processor shall withhold the applicable percentage of the gross production value of the resource, remitting 100% to the Borough along with the Lake and Peninsula Borough severance tax return completed by the severer or harvester as the applicable Lake and Peninsula Borough severance tax on that resource. It is the responsibility of the severer or harvester in every instance to insure that the Lake and Peninsula Borough severance tax is paid.

6.91.090 Penalties and Interest (Severance Tax)

All taxes due under this chapter but not timely paid as required are subject to a penalty of 5% of the tax due with a minimum of \$150.00. Interest shall accrue on the tax due including penalties and interest at the rate of 12% per year from the date such taxes are due. Partial payments shall be applied first to accrued penalties, then to interest, and then to principal. A payment is timely paid when mailed to the Borough postage prepaid bearing a postmark date no later than the due date.