



# THE CITY OF WHITTIER

Gateway to the Western Prince William Sound  
P. O. Box 608 • Whittier, Alaska 99693 • (907) 472-2327 • Fax (907) 472-2404

## 2014 PASSENGER TRANSPORTATION BUSINESS TAX (PTBT) REPORTING FORM

Company Name: \_\_\_\_\_ Date: \_\_\_\_\_

For quarter ending: \_\_\_\_\_ Account #: \_\_\_\_\_

The PTBT amount due is determined by multiplying the sum of the number of passengers transported to and from Whittier by \$2.50. **NOTE: Ground Transportation has been reduced to zero.**

**Bus, van or other ground transportation**

1. Transported into Whittier \_\_\_\_\_

2. Transported out of Whittier \_\_\_\_\_

**Total Number – (add lines 1 & 2)**     **3. Transported in/out of Whittier** \_\_\_\_\_

**Tax Computation**     4. Multiply line 3 x 0     \_\_\_\_\_ 00.00

**Boat charters and tours**

5. Transported into Whittier \_\_\_\_\_

6. Transported out of Whittier \_\_\_\_\_

**Total number – (add lines 5&6)**     **7. Transported in/out of Whittier** \_\_\_\_\_

**Tax computation**     8. Multiply line 7 x \$2.50     \$ \_\_\_\_\_

9. Interest – Applicable if received by the City or mailed after the 30<sup>th</sup> business day/month (days delinquent x 0.000413 x tax due)     \$ \_\_\_\_\_

10. Late filling fee penalty (5% per month or \$100 minimum)     \$ \_\_\_\_\_

11. Delinquent payment penalty (5% per month or \$100 minimum)     \$ \_\_\_\_\_

12. Prior amounts due (tax, interest, or penalties)     \$ \_\_\_\_\_

**TOTAL AMOUNT DUE (Add lines 8-12)**     \$ \_\_\_\_\_

The tax imposed under this ordinance shall be payable no later than the last business day of the month following the end of each reporting period. (i.e. April – June reporting period is due no later than the last business day of July.)

I declare, subject to penalties prescribed in the above ordinance, that this return (including any accompanying statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Company owner, agent or member:     date     Printed name     Contact Phone #

***NOTE: A PTBT tax return must be filed each quarter, January – December whether or not any charters have occurred.***

*Refer to back for frequently asked questions.*

**WMC 3.10.010 – Levy of tax.** *There is levied upon and there shall be paid a passenger transportation business tax by each passenger transportation business that qualifies and elects to be subject to the tax levied under this chapter. The tax levied under this chapter shall be applicable to each electing, accepted passenger transportation business for so long as the election is effective.*

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## **FREQUENTLY ASKED QUESTIONS ON THE PTBT CODE**

### **Who must register to collect Passenger Transportation Business Tax or Sales Tax?**

*All sellers are **REQUIRED** to register for sales tax collection or PTBT collection. A seller may be structured as a sole-proprietor, partnership, or for profit or non-profit corporation.*

### **Who is responsible for paying the tax?**

*The **PTBT** is a consumer tax; therefore the buyer is responsible for paying the tax. The seller (registered business) is **LIABLE** for collection and remittance to the City of Whittier, all taxes collected **AND** those taxes that should have been collected.*

### **What are the filing periods for PTBT returns?**

*All sellers shall file PTBT tax returns on a **quarterly** basis.*

### **Does the PTBT apply to return trips also?**

***YES.** Each **marine** passenger shall be charged \$2.50 out and \$2.50 in for a total of \$5.00 for a round trip.*

### **Do I have to submit a PTBT reporting form to the City of Whittier even if I do not have any charters or paying clients for the month?**

***YES.** If you choose this method of tax reporting a PTBT Reporting form **MUST** be filed with the City of Whittier for **all 4 quarters**; January – December. If a report is not filed the business owner will be charged a \$100.00 penalty for each month missed.*

### **Do I have to pay sales tax and PTBT?**

***NO.** You can either file sales tax at the rate of 5% of total non exempt sales, **OR** you can file PTBT at the rate of \$2.50 per **marine** passenger transported one way or \$5.00 round trip.*

### **Can a return be amended once filed?**

***YES.** A return can be amended under certain circumstances outlined by the City of Whittier within one year of the original due date on the return. A refund on the sale can also be obtained. Amending a return beyond one year after the original due date may be allowed if the seller agrees to a desk audit by the City of Whittier.*

### **Do I have to pay PTBT on ground transportation?**

*Ground Transportation should be reported, however the tax amount has been reduced to zero.*