

2025 WATER-BORNE PASSENGER FEE
REPORT FORM INSTRUCTIONS

All reports must be turned in by the last day of the following month.

PLEASE Include your PASSENGER Account Number on your filing form

1. Document the number of passengers per vessel for each day of the month that you had passengers.
2. **Attach a passenger manifest for each day and each vessel, validating the number of passengers.**
3. Total the number of passengers and then multiply that figure by \$8.00 per passenger. The fee is assessed once per passenger excursion regardless of whether the passenger excursion is one-way or round-trip. This figure reflects the total Water-Borne Passenger Fee due for this filing period, prior to calculation of any missed filing fee, penalty, or interest, if applicable.
4. If you had no passengers in the month, you must still file a zero report for each vessel registered, no later than the last day of the following month.
5. PENALTY: For any payment not received by the due date or for less than the amount owed, a penalty of five percent of the fees due shall be assessed, with a minimum penalty of \$100 per vessel/return so late filed. This amount will be entered on the "Penalty for late file, greater of \$100 or 5%" line.
6. INTEREST: Interest accrues at a rate of 15% per annum until paid, after 30 days following the due date of any passenger fees or penalty. Multiply the Passenger Fees Due x 0.0125 per month.
7. The sum of the Passenger Fees, Penalty, and Interest should be entered into the TOTAL DUE box.
8. At the end of your season, you can pre-file zero passenger returns during the off season. Please put the first month that you do not intend to have charters/tours in the "Prefile Zero sales from ___/___/___ fields, and the last day of the last month that you will not have charters/tours in the "to" fields ___/___/___ . Failure to request to Pre-File will be considered a late-filed form subject to \$100 penalty per vessel, per month for which a return is not filed.

Where commercial recreational businesses are operating in tandem, one business can collect and remit waterborne passenger fees as may be due, pursuant to WMC 10.30, on behalf of other operators so long as the requisite passenger manifests are provided to the City. Such payment procedures adhere to the same penalties and interest set forth in WMC 12.32.070. Boat owners are responsible for ensuring the proper reporting and remittance of all Passenger Fees.

A company with more than one vessel may file a multi-vessel report form that provides the same level of detail as the individual vessel report forms. You must include each registered vessel on this report form, even if that vessel is not active in any given month. Additional copies of the forms are available on the City's website under Harbor > Harbor Documents, or via an email request to receptionist@whittieralaska.gov or finance@whittieralaska.gov.

A vessel that fails to file a Passenger Fee Form or to remit Passenger Fees is considered not current on Passenger Fees and will result in assessment of penalties and interest, denial of a City Business License and non-renewal of waitlist status and/or slip renewal.

An incomplete or improperly prepared form is the same as not filing a return which will result in penalties and interest. If you have questions, feel free to contact us at (907)472-2327 or (907)831-6683.



2025 WATER-BORNE PASSENGER FEE
SINGLE VESSEL REPORT FORM

City of Whittier
Tax Administrator
PO Box 608
Whittier, AK 99693-0608

Account #: _____

Month/Year: _____

Vessel Name: _____

Business Name: _____

If this is your final return, check here.

Indicate reason below:

- Business Sold
- Business Closed

REQUEST TO PRE-FILE

Zero sales from ___/___/___ to ___/___/___
(maximum 1 year)

Date	# of Passengers	Date	# of Passengers	Date	# of Passengers
1	_____	11	_____	21	_____
2	_____	12	_____	22	_____
3	_____	13	_____	23	_____
4	_____	14	_____	24	_____
5	_____	15	_____	25	_____
6	_____	16	_____	26	_____
7	_____	17	_____	27	_____
8	_____	18	_____	28	_____
9	_____	19	_____	29	_____
10	_____	20	_____	30	_____
				31	_____

TOTAL NUMBER OF PASSENGERS: _____

OF PASSENGERS x \$8.00: \$ _____

Penalty for late file, greater of \$100 or 5%: \$ _____

Interest (15% per annum; x 0.0125): \$ _____

TOTAL DUE: \$ _____

Printed Name

Signature of Owner/Agent

Date

I declare 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.

Return this completed form and total fees by the last day of the following month, to the Tax Administrator. If filed after the deadline, a \$100 penalty (or 5% if greater) per boat, must be included in the payment. If paid more than 30 days after due date, interest at the rate of 15% per annum (or 0.0125 per month).



2025 WATER-BORNE PASSENGER FEE MULTI-VESSEL REPORT FORM

City of Whittier
Tax Administrator
PO Box 608
Whittier, AK 99693-0608

Month/Year	Business Name								Account #
Day	Boat Name								Total by Day:
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
TOTAL:									

Total # of Passengers: _____

x \$8.00 per passenger = \$ _____

Printed Name

Penalty for late file, greater of \$100 or 5% \$ _____

Signature of Owner/Agent

Interest (15% per annum; x 0.0125) \$ _____

TOTAL DUE: \$ _____

Date

Return this completed form and total fees by the last day of the following month, to the Tax Administrator. If filed after the deadline, a \$100 penalty (or 5% if greater) per boat, must be included in the payment. If paid more than 30 days after due date, interest at the rate of 15% per annum (or x 0.0125 per month).

REQUEST TO PRE-FILE Prefile Zero sales from ___/___/___ to ___/___/___ (maximum 1 year)