



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Revenue

TAX DIVISION

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THE 2019 STATEWIDE AVERAGE PRICES (SWAP) HAVE BEEN PUBLISHED

The 2019 Statewide Average Prices are now available on the Department of Revenue, Tax Division [website](#). The SWAP is used to calculate the Alaska Fishery Resource Landing Tax (AS 43.77), which is levied on fishery resources processed outside the three-mile limit and first landed in Alaska. The 2019 tax return is due by July 31, 2020 to be considered timely.

The SWAP pricing for species 122 Flathead Sole, 123 Rock Sole, 127 Yellow Fin Sole, 133 Alaska Plaice Flounder, 134 Greenland Turbot, and 193 Atka Mackerel Greenling are imputed. If a landed resource is not on the SWAP lists, please contact us by phone or email to obtain the price for the resource. Lastly, the established and developing species information is built into the Revenue Online tax return and is also available on the Department's [website](#).

Please feel free to contact the Fish Group at 907-465-2320 or dor.tax.fishexcise@alaska.gov if you have any questions or concerns.

Sincerely,
The Fish Group