

# Instructions for Alaska Dive Fishery Management Assessment Monthly Report

## What is the Dive Fishery Management Assessment?

The dive assessment is levied on geoduck, sea cucumber and sea urchin that are harvested in Southeast Management Area A.

## How is the Assessment Calculated?

The assessment is based upon a percentage of the value of the fishery resources. For unrelated buyers, value means the actual price paid to the fisherman, including indirect consideration such as amounts paid or provided for fuel, supplies, gear, ice, handling, tender and delivery fees. For related buyers or fishermen who export their catch or sell to unlicensed buyers, value is defined as the "market value" of the resource.

"Market value" means the prevailing price paid for fisheries resources of like kind and quality by fisheries businesses in the same market area to fishermen who own their vessels.

The assessment is computed after multiplying the value of the resource by the applicable assessment rate. The rate for sea cucumber is 5%. The rate for geoduck and sea urchin is 7%.

## Who Remits the Assessment?

Licensed buyers who purchase geoduck, sea cucumber and sea urchin harvested in Southeast Management Area A collect the assessment from fishermen and remit the assessment to the Department of Revenue.

Fishermen (including direct market license holders, catcher sellers, catcher exporters and catcher processors) remit the assessment directly to the Department of Revenue on geoduck, sea cucumber and sea urchin that are harvested in Southeast Management Area A and that are sold to unlicensed buyers or that are exported from the state.

## When is the Assessment Due?

The due date for filing the report and paying the assessment is the 15th day of the month following the month of purchase (buyers) or export (fishers).

If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

## Who Must File a Bonus Report?

Licensed in-state buyers making bonus payments to fishermen for geoduck, sea cucumber and sea urchin harvested in Southeast Management Area A are required to file a bonus report.

## How are Bonus Amounts Reported?

Check the box identifying this as a Bonus Report, and indicate the month and year the resource was originally acquired in the appropriate section. Indicate the month and year in which the bonus was paid.

To calculate the assessment amount, report under column A the pounds reported on your original report, and under column B indicate the value previously reported plus the bonus payments made. Calculate the tax on the revised value and compute the total on line 4. On line 5 indicate the assessment payment made with your original report. On line 6 indicate the difference between your revised assessment and the amount paid with your original report. The difference is the amount you should include with the Bonus Report.

## When is the Bonus Report Due?

Bonus payments are required to be reported and any additional assessment paid on or before the 15th day of the month following the month in which the bonuses were paid to the fishermen (e.g., a bonus payment made in July of 2011 would be reported on a bonus report that would be due August 15, 2011).

## How Do I Amend My Original Report?

Check the box indicating that you are filing an amended report. You should also indicate the month and year that you are amending.

Under column A indicate the correct pounds for each species. Under column B indicate the correct value, and calculate the corrected tax under column D. Total the tax on line 4. Include on line 5 the payment included with your original report and subtract that amount from line 4 to determine the additional amount or refund due on line 6.

## Payment

You can pay your taxes electronically using the Online Tax Information System (OTIS), by wire transfer, or by mailing a check. Note that you must be an existing taxpayer with the Tax Division to pay electronically

using OTIS. If you are a first-time taxpayer, contact the Tax Division at (907) 465-2320 or visit [www.tax.alaska.gov](http://www.tax.alaska.gov) for information.

**Electronic Payment (ACH Debit/EFT)** – OTIS accommodates Automated Clearing house (ACH) debit payments. **If your bank account has a debit block, your online payment request will be rejected by your bank. Rejected payments may result in late payment penalties and/or interest.**

If you think your bank account has a debit block, contact your bank before making an online payment to register the State of Alaska as an authorized ACH debit originator. The company ID for the Alaska Department of Revenue is 0000902050.

**OTIS Payment** – Pay your taxes when filing your tax report by using the Online Tax Information System (OTIS) at <http://www.tax.alaska.gov>. OTIS cannot accept ACH credit or credit card transactions for this tax program. You must be registered in myAlaska to make your payment using OTIS.

**Wire Transfer** – If you are filing your tax report by mail and paying by wire transfer, you are required to notify the State of Alaska, Treasury Division by 2:00 p.m. the business day prior of the wire transfer settlement date. Use fax number 907-465-4019 or email to [cashmgmt@alaska.gov](mailto:cashmgmt@alaska.gov). The notice must include your name, EIN or SSN, license number, tax type, total payment amount, settlement date, the State agency the funds are for, and the purpose of the payment. Include payment breakdown information if the payment is for multiple tax reports.

**Check** – Make checks payable to the **State of Alaska**. Note that if your payment for combined liabilities exceeds \$100,000, you are required to pay electronically or by wire transfer.

### **Tax Report & Payment Mailing Address**

If you are mailing your tax report and paying by check, mail check with report to:

TAX DIVISION  
ALASKA DEPARTMENT OF REVENUE  
PO BOX 110420  
JUNEAU AK 99811-0420

### **Questions?**

If you have any questions, email us at: [dor.tax.fishexcise@alaska.gov](mailto:dor.tax.fishexcise@alaska.gov) or call (907) 465-2320