

Instructions for Alaska Salmon Price Report

Who Must File an Alaska Salmon Price Report and Due Dates

Each fish processor must file a report every four months if it sells more than 1,000,000 pounds of salmon products at wholesale during the preceding calendar year. Due dates are as follows in the table below:

| Report Period | Due Date |
|---------------|----------|
| 9/1 - 12/31 | 1/31 |
| 1/1 - 4/30 | 5/31 |
| 5/1 - 8/31 | 9/30 |

Responsibilities of the Department

AS 43.80.060 requires the Alaska Department of Revenue to make available to the legislature a report of average wholesale prices paid for salmon products and a report of the quantity of salmon products produced during the preceding calendar year.

Where to File

Tax Division
Alaska Department of Revenue
PO Box 110420
Juneau, AK 99811-0420

Confidentiality of Report (AS 43.80.065)

Information on reports submitted under AS 43.80.050 and price averages calculated by the department from the information in the reports are public information, except information that identifies or could be used to identify a particular fish processor is confidential.

Penalty (AS 43.80.095)

The department may levy and collect a civil penalty of \$50 per day on a fish processor that fails to submit a report as required under AS 43.80.050.

Specific Form Instructions

Use the codes listed at the bottom of the form to complete the report. Note that the Container Size Code is only required for thermally processed salmon products. In addition, the Production Area Codes required for this report are different from the Area Codes used on the State of Alaska Department of Fish and Game Commercial Operator's

Annual Report or COAR Report. Below is a table that translates COAR Area Codes to Production Area Codes:

| COAR Codes | Production Area Code |
|--------------------------------------|----------------------|
| A1, A2, B, C, D | A |
| E | B |
| HL, HU | C |
| K | D |
| L | E |
| MS,MN,O,R | F |
| T | G |
| W1, W2, W3, W4, W5, W6, X, YL, YU, Z | H |
| None | I |

Definitions

Wholesale Price includes all receipts, whether in the form of money, credits, or other consideration, from the sale of salmon products at wholesale without deduction for the costs of property sold, materials used, insurance, labor, services, labeling, transportation, storage, interest, losses, or any other expense.

Area of Production means the area in which a salmon product was processed by a fish processor. Use Production Area Code I for all salmon exported in the round for further processing by an affiliate into a reportable product.

Produce means to process salmon into a salmon product. All reported products should aggregate under each product form category. For example, all products from salmon roe need to be listed under salmon roe products.

Wholesale means the first sale of a salmon product at wholesale after the fishery business tax was paid or became payable on the salmon from which the salmon product was produced.

Total Net Weight means pounds purchased by a nonaffiliated buyer from a processor or its affiliate. For example, in a sale of 1,000 cases of 48 talls to a non-affiliated buyer, the total net weight sold would be 44,250 pounds

48 cans per case x 1,000 cases x 14.75 ounces per can ÷ 16 ounces