

# 2006 Alaska Fishery Resource Landing Tax

Department use only envelope #

680

Due April 2, 2007

FSN

Federal EIN or SSN			Vessel name (if more than one, attach list)		Check one: <input type="checkbox"/> Original <input type="checkbox"/> Amended (attach explanation)
Taxpayer name			Entity type (check one) <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Partnership		
Business name			Phone number	Fax number	
Mailing address			Email		
City	State	Zip + 4	Contact person	Mobile number	

## Tax Liability

1a. Established. Enter amount from Page 2, Part 1, line 4	1a	
1b. Developing. Enter amount from Page 2, Part 2, line 4	1b	
1c. Total tax liability. Add lines 1a and 1b	1c	

## Credits

2a. Credit from CDQ contributions (Schedule 3, line 8)	2a	
2b. Credit for other taxes paid (Schedule 4, line 3)	2b	
2c. A. W. "Winn" Brindle Memorial Scholarship Credit (Schedule 5, line 4)	2c	
2d. Education Credit (Schedule 6, line 4)	2d	
2e. Total credits. Add lines 2a, 2b, 2c, and 2d	2e	

## Total Liability

3. Net Landing Tax (subtract line 2e from line 1c)	3	
4. Seafood Marketing Assessment (Part 3, line 2)	4	
5. Recapture taxes (taxes paid to another jurisdiction and subsequently refunded or credited)	5	
6. Total Liability (Add lines 3, 4 and 5)	6	

## Payments

7. Total payments from Page 2, line 9 of Payment Record	7	
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## Amount Due

8. If line 6 is greater than line 7, subtract line 7 from line 6	<b>Amount you owe</b>	8	
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## Overpayment

9. If line 7 is greater than line 6, subtract line 6 from line 7	<b>Amount overpaid</b>	9	
10. Amount of overpayment to be credited to 2007 estimated landing tax		10	
11. Amount of overpayment to be refunded (subtract line 10 from line 9)		11	

**Note: If your combined liabilities exceed \$150,000, you must wire transfer funds or pay online using TOPS at [www.tax.state.ak.us](http://www.tax.state.ak.us).**

Check if you are remitting by:  Wire transfer (date \_\_\_\_\_)  TOPS (confirmation # \_\_\_\_\_)

I declare under penalty of unsworn falsification that the information provided in this return has been reviewed by me, and to the best of my knowledge and belief is true, correct and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Print name	Date
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Pay online at [www.tax.state.ak.us](http://www.tax.state.ak.us) or make check payable to **State of Alaska**  
**Mail to:** Alaska Department of Revenue - Tax Division  
 PO Box 110420 • Juneau, AK 99811-0420

Department use only PMD

Validation

680

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Name	Federal EIN or SSN
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**Note: complete Schedules 1 and 2, as needed, and transfer the totals to Part 1, Part 2 and Part 3 below.**

Part 1: Established	Amount
1. Total unprocessed value from Schedules 1E (Established)	
2. Total unprocessed value from Schedules 2E (Established)	
3. Total value (add lines 1 and 2)	
<b>4. Tax.</b> Multiply line 3 by 3% (.03). Enter here and on Page 1, line 1a	

Part 2: Developing	Amount
1. Total unprocessed value from Schedules 1D (Developing)	
2. Total unprocessed value from Schedules 2D (Developing)	
3. Total value (add lines 1 and 2)	
<b>4. Tax.</b> Multiply line 3 by 1% (.01). Enter here and on Page 1, line 1b	

Part 3: Alaska Seafood Marketing Assessment	Amount
1. Enter the total value of fishery resources from Part 1, line 3 and Part 2, line 3	
2. Assessment. If the value on line 1 is greater than or equal to \$50,000, multiply the value on line 1 by 0.5% (.005) and enter the result here and on Page 1, line 4. If the value on line 1 is less than \$50,000, enter zero here and on Page 1, line 4	

### Payment Record

Estimated payments	EFT or check number	Date	Amount
1. Overpayment credit from 2005			
2. 1st quarter due March 31, 2006			
3. 2nd quarter due June 30, 2006			
4. 3rd quarter due September 30, 2006			
5. 4th quarter due December, 31, 2006			
6. Final payment due April 2, 2007			
7. Other payment			
<b>8. Amended returns only.</b> Tax payment made with original and previously filed amended returns			
<b>9. Total payments. Add lines 1 through 8 and enter here and on Page 1, line 7</b>			

Business name	Federal EIN or SSN	page    of
2006 Alaska Fishery Resource Landing Tax Return		Schedule 1E - Established

Fisheries resources **not** harvested under a community development quota (CDQ)

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Species	Species code	Product code	Processed weight (lbs)	Recovery code <small>(below)</small>	Recovery % <small>(if recovery code is N or O)</small>	Unprocessed weight (lbs)*	Statewide average price/lb	Unprocessed value <small>(unprocessed weight x average price/lb)</small>	Location code <small>(see instructions)</small>
Total (enter the total unprocessed value on Page 2, part 1, line 1) .....									

**Recovery Codes**

A	Actual scale weight
V	NMFS volumetric measurements
N	NMFS recovery rate
O	Other (specify)

**\* Note: for sablefish use headed and gutted weight, for scallops use shucked weight.**

Business name	Federal EIN or SSN	page    of
<b>2006 Alaska Fishery Resource Landing Tax Return</b>		<b>Schedule 1E - Established</b>

Fisheries resources **not** harvested under a community development quota (CDQ)

Species	Species code	Product code	Processed weight (lbs)	Recovery code <i>(below)</i>	Recovery % <i>(if recovery code is N or O)</i>	Unprocessed weight (lbs)*	Statewide average price/lb	Unprocessed value <i>(unprocessed weight x average price/lb)</i>	Location code <i>(see instructions)</i>
Total (enter the total unprocessed value on Page 2, part 1, line 1) .....									

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**Recovery Codes**

A	Actual scale weight
V	NMFS volumetric measurements
N	NMFS recovery rate
O	Other (specify)

**\* Note: for sablefish use headed and gutted weight, for scallops use shucked weight.**





Business name	Federal EIN or SSN	page of
<b>2006 Alaska Fishery Resource Landing Tax Return</b>		<b>Schedule 2E - Established</b>

Fisheries resources harvested under a community development quota (CDQ)

Species	Species code	Product code	Processed weight (lbs)	Recovery code <i>(below)</i>	Recovery % <i>(if recovery code is N or O)</i>	Unprocessed weight (lbs)*	Statewide average price/lb	Unprocessed value <i>(unprocessed weight x average price/lb)</i>	Location code <i>(see instructions)</i>
Total (enter the total unprocessed value on Page 2, part 1, line 2)									

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**Recovery Codes**

A	Actual scale weight
V	NMFS volumetric measurements
N	NMFS recovery rate
O	Other (specify)

\* Note: for sablefish use headed and gutted weight, for scallops use shucked weight.

Business name	Federal EIN or SSN	page of
<b>2006 Alaska Fishery Resource Landing Tax Return</b>		<b>Schedule 2E - Established</b>

Fisheries resources harvested under a community development quota (CDQ)

Species	Species code	Product code	Processed weight (lbs)	Recovery code <i>(below)</i>	Recovery % <i>(if recovery code is N or O)</i>	Unprocessed weight (lbs)*	Statewide average price/lb	Unprocessed value <i>(unprocessed weight x average price/lb)</i>	Location code <i>(see instructions)</i>
Total (enter the total unprocessed value on Page 2, part 1, line 2)									

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**Recovery Codes**

A	Actual scale weight
V	NMFS volumetric measurements
N	NMFS recovery rate
O	Other (specify)

\* Note: for sablefish use headed and gutted weight, for scallops use shucked weight.

Business name	Federal EIN or SSN	page      of
<b>2006 Alaska Fishery Resource Landing Tax Return</b>		<b>Schedule 2D - Developing</b>

Fisheries resources harvested under a community development quota (CDQ)

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Area caught	Species	Species code	Product code	Processed weight (lbs)	Recovery code <small>(below)</small>	Recovery % <small>(if recovery code is N or O)</small>	Unprocessed weight (lbs)*	Statewide average price/lb	Unprocessed value <small>(unprocessed weight x average price/lb)</small>	Location code <small>(see instructions)</small>
Total (enter the total unprocessed value on Page 2, part 2, line 2) .....										

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### Recovery Codes

A	Actual scale weight
V	NMFS volumetric measurements
N	NMFS recovery rate
O	Other (specify)

**\* Note: for sablefish use headed and gutted weight, for scallops use shucked weight.**



## 2006 Alaska Fishery Resource Landing Tax

## Schedule 3 - CDQ Credit

## Credit for Approved Contributions Under a CDQ

**Explanation:** A taxpayer who harvests a fishery resource under the provisions of a community development quota (CDQ) may claim qualifying contributions as a credit. Contributions must have been approved by the Tax Division. Use the CDQ Credit Application on page x of this booklet to apply no later than January 31, 2007.

**Limitation:** The credit is limited to 45.45% of the tax due on the value of the fishery resource harvested under the CDQ.

				Department use only
1	Total unprocessed value from Schedules 2E	1		
2	Multiply line 1 by 3% (.03)	2		
3	Total unprocessed value from Schedules 2D	3		
4	Multiply line 3 by 1% (.01)	4		
5	Tax on resources harvested under a CDQ (add lines 2 and 4)	5		
6	Maximum credit available (multiply line 5 by 45.45% (.4545))	6		
7	Approved contributions for 2006 ( from CDQ Credit Application Form)	7		
8	CDQ Credit. Enter lesser of line 6 or line 7 here and on Page 1, line 2a	8		

## 2006 Alaska Fishery Resource Landing Tax

## Schedule 4 - Credit for Other Taxes Paid

**Explanation:** Before a credit is allowed for taxes paid to another jurisdiction, you must attach a statement attesting that the tax has been paid, indicating the date the payment was made, describing the nature of the tax and providing citation to the statutory or other legal authority of the jurisdiction that imposed the tax. You must also attach a copy of the return or report filed with other jurisdictions for which credits are being claimed.

**Limitation:** The amount of the credit for taxes paid to another jurisdiction on the fishery resource may not exceed the landing tax liability that applies to the same fishery resource. For purposes of this section, "jurisdiction" includes a state other than Alaska, the United States or a foreign country.

				Department use only
1	Enter the Alaska landing tax incurred on fishery resources subjected to tax by another jurisdiction	1		
2	Taxes paid to another jurisdiction	2		
3	Credit for other taxes. Enter lesser of line 1 or 2 here and on Page 1, line 2b	3		

## 2006 Alaska Fishery Resource Landing Tax

## A. W. "Winn" Brindle Credit

## A. W. "Winn" Brindle Memorial Scholarship Credit

**Explanation.** A taxpayer is allowed a credit for contributions made during the tax year to the A. W. "Winn" Brindle Memorial Scholarship Fund.

**Limitation:** The credit is limited to 5% of the landing tax liability.

				Department use only
1	Total tax before credits. Enter the amount from page 1, line 1c	1		
2	A.W. "Winn" Brindle Memorial Scholarship contribution made during 2006	2		
3	Multiply line 1 by 5% (.05)	3		
4	Enter the lesser of line 2 or 3 here and on Page 1, line 2c	4		

## 2006 Alaska Fishery Resource Landing Tax

## Schedule 6 - Education Credit

## Education Credit

**Explanation.** Taxpayers may claim a credit for contributions made to qualified Alaska colleges and universities.

	Payor	Name of College or University	Contribution(s)		
			Date	Amount	
					Department use only
1	Total qualified contributions		1		
2	Multiply the lesser of line 1 above or \$100,000 by 50% (.50)		2		
3	Enter 100% of the next \$100,000 contribution		3		
4	Total allowable credit. Add lines 2 and 3. Enter here and on page 1, line 2d.		4		

Business name	Federal EIN or SSN
<b>2006 Fishery Resource Landing Tax</b>	<b>Estimated Payment Vouchers</b>

### Tax Online Payment System (TOPS)

The Tax Division offers online electronic funds transfer through TOPS. You must be an existing taxpayer with the Tax Division to make payment using TOPS; no pre-enrollment is required. If you are a first-time taxpayer, contact the Tax Division at (907)465-2320. Information and access to TOPS is located at [www.tax.state.ak.us](http://www.tax.state.ak.us).

### Alaska Fishery Resource Landing Tax Estimated Payment Voucher

<b>Note:</b> to ensure proper credit, use the same name and EIN to be used on your return			<b>Calendar Year 2007</b>	<b>Department use only</b>
Federal EIN or SSN	Date		Quarter ... Due date	Date received
Taxpayer name			<input type="checkbox"/> First ..... March 31	
Mailing address			<input type="checkbox"/> Second ..... June 30	
City			State	Zip + 4
			Payment amount	Validation
			<b>\$</b>	

**Mail payment to: Alaska Department of Revenue • PO Box 110420 • Juneau, AK 99811-0420**

This form must accompany your estimated payment if paying by check.

Form 0405-597

### Alaska Fishery Resource Landing Tax Estimated Payment Voucher

<b>Note:</b> to ensure proper credit, use the same name and EIN to be used on your return			<b>Calendar Year 2007</b>	<b>Department use only</b>
Federal EIN or SSN	Date		Quarter ... Due date	Date received
Taxpayer name			<input type="checkbox"/> First ..... March 31	
Mailing address			<input type="checkbox"/> Second ..... June 30	
City			State	Zip + 4
			Payment amount	Validation
			<b>\$</b>	

**Mail payment to: Alaska Department of Revenue • PO Box 110420 • Juneau, AK 99811-0420**

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Form 0405-597

### Alaska Fishery Resource Landing Tax Estimated Payment Voucher

<b>Note:</b> to ensure proper credit, use the same name and EIN to be used on your return			<b>Calendar Year 2007</b>	<b>Department use only</b>
Federal EIN or SSN	Date		Quarter ... Due date	Date received
Taxpayer name			<input type="checkbox"/> First ..... March 31	
Mailing address			<input type="checkbox"/> Second ..... June 30	
City			State	Zip + 4
			Payment amount	Validation
			<b>\$</b>	

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## Alaska Fishery Resource Landing Tax Estimated Payment Voucher

<b>Note:</b> to ensure proper credit, use the same name and EIN to be used on your return			<b>Calendar Year 2007</b>	<b>Department use only</b>
Federal EIN or SSN	Date		Quarter ... Due date <input type="checkbox"/> First ..... March 31 <input type="checkbox"/> Second ..... June 30 <input type="checkbox"/> Third ..... September 30 <input type="checkbox"/> Fourth ..... December 31	Date received
Taxpayer name				
Mailing address				
City	State	Zip + 4	Payment amount \$	Validation

**Mail payment to: Alaska Department of Revenue • PO Box 110420 • Juneau, AK 99811-0420**

This form must accompany your estimated payment if paying by check.

Form 0405-597

## Alaska Fishery Resource Landing Tax Estimated Payment Voucher

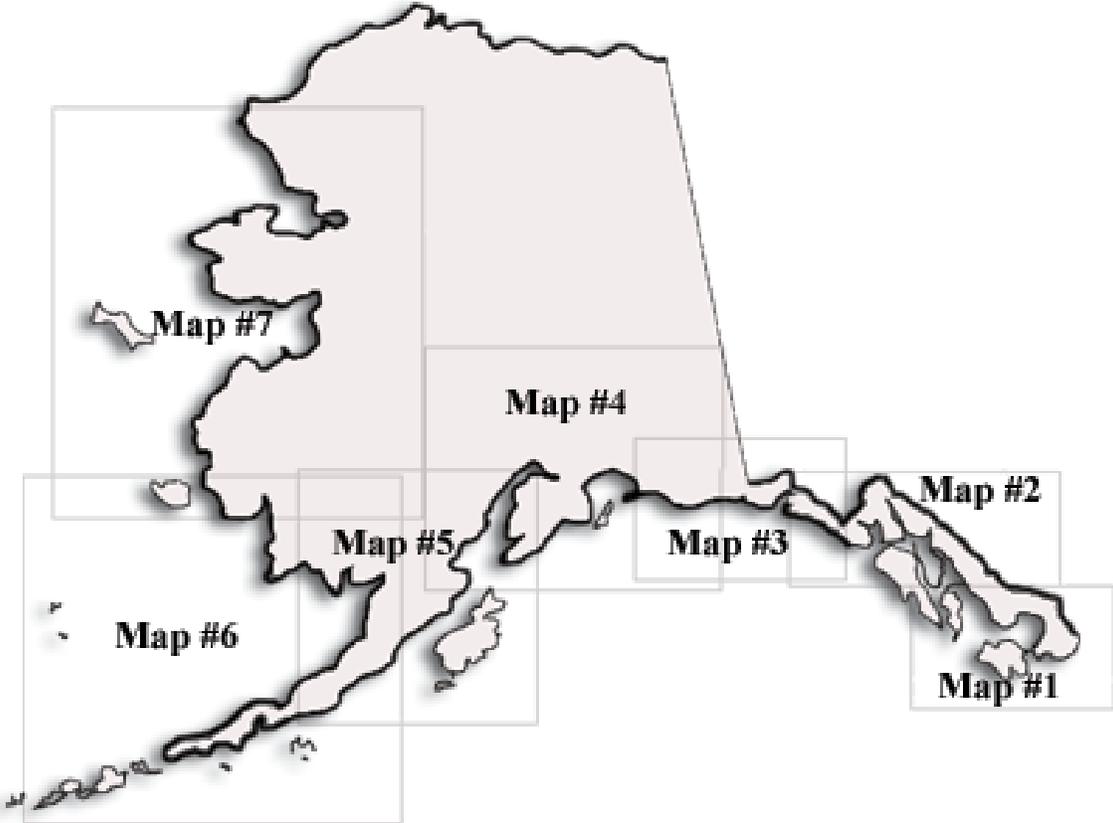
<b>Note:</b> to ensure proper credit, use the same name and EIN to be used on your return			<b>Calendar Year 2007</b>	<b>Department use only</b>
Federal EIN or SSN	Date		<b>Final Payment</b> Due March 31, 2008	Date received
Taxpayer name				
Mailing address				
City	State	Zip + 4	Payment amount \$	Validation

**Mail payment to: Alaska Department of Revenue • PO Box 110420 • Juneau, AK 99811-0420**

This form must accompany your estimated payment if paying by check.

Form 0405-597

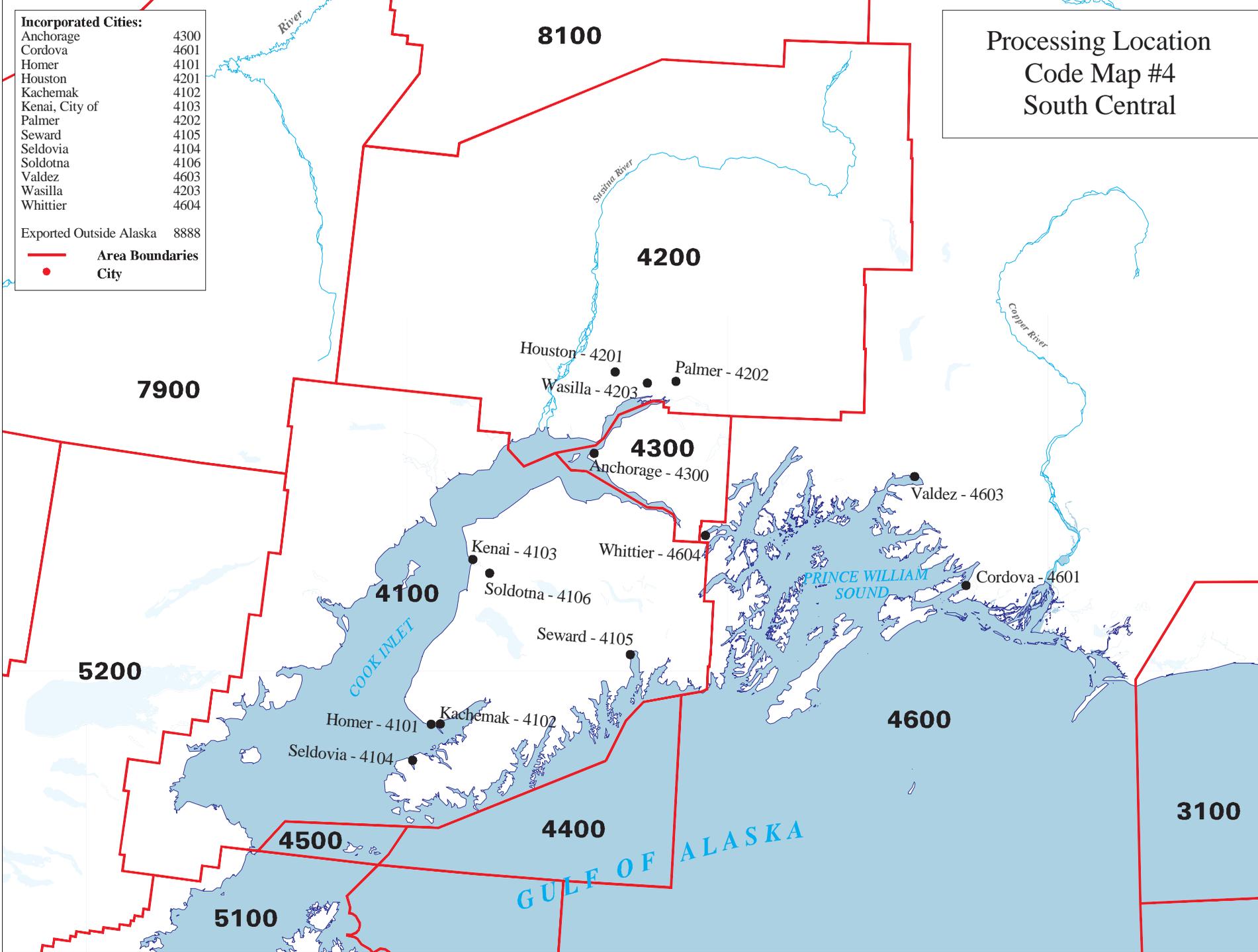
**PROCESSING LOCATION**



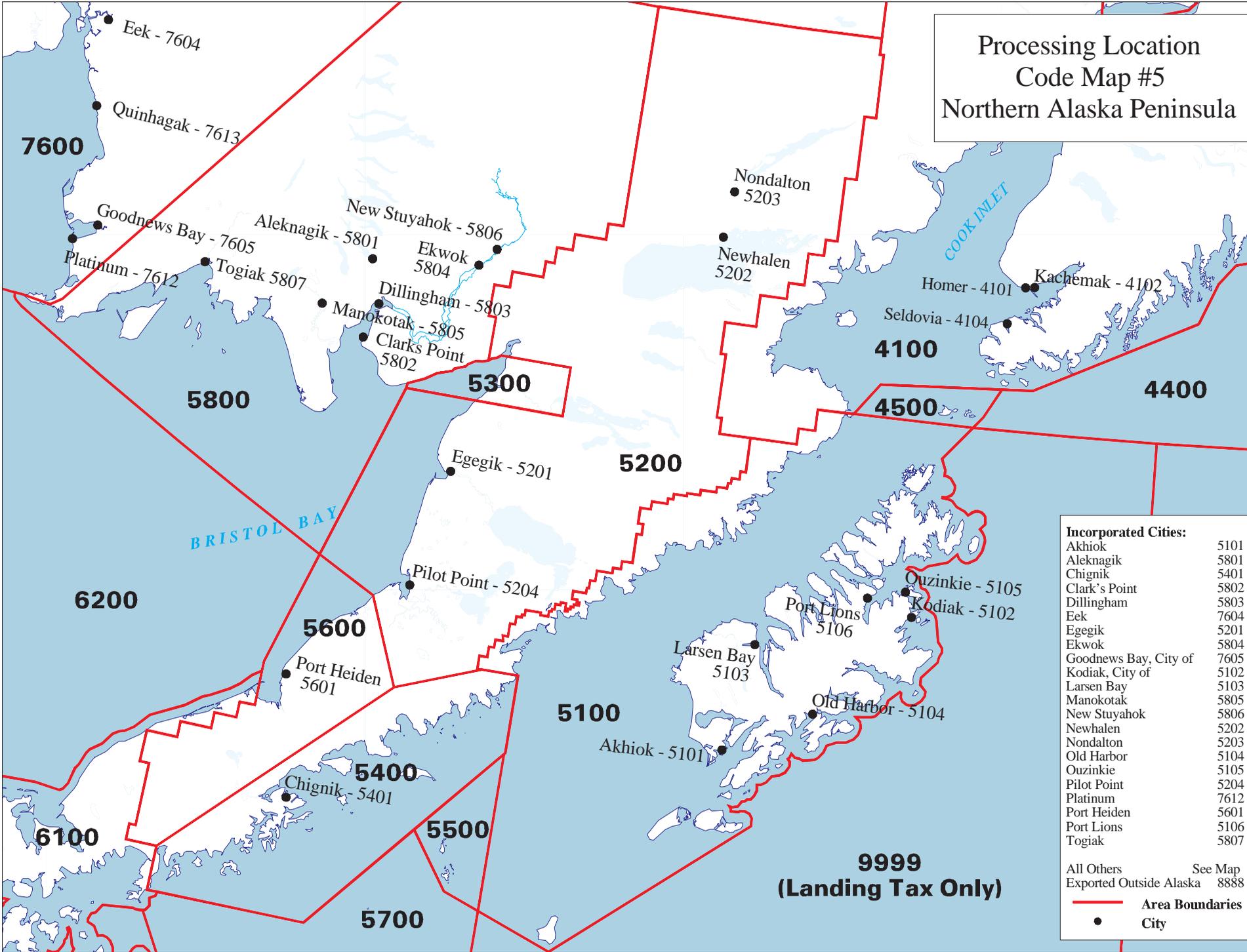
Incorporated Cities:	
Anchorage	4300
Cordova	4601
Homer	4101
Houston	4201
Kachemak	4102
Kenai, City of	4103
Palmer	4202
Seward	4105
Seldovia	4104
Soldotna	4106
Valdez	4603
Wasilla	4203
Whittier	4604
Exported Outside Alaska	8888

— Area Boundaries  
 • City

Processing Location  
 Code Map #4  
 South Central



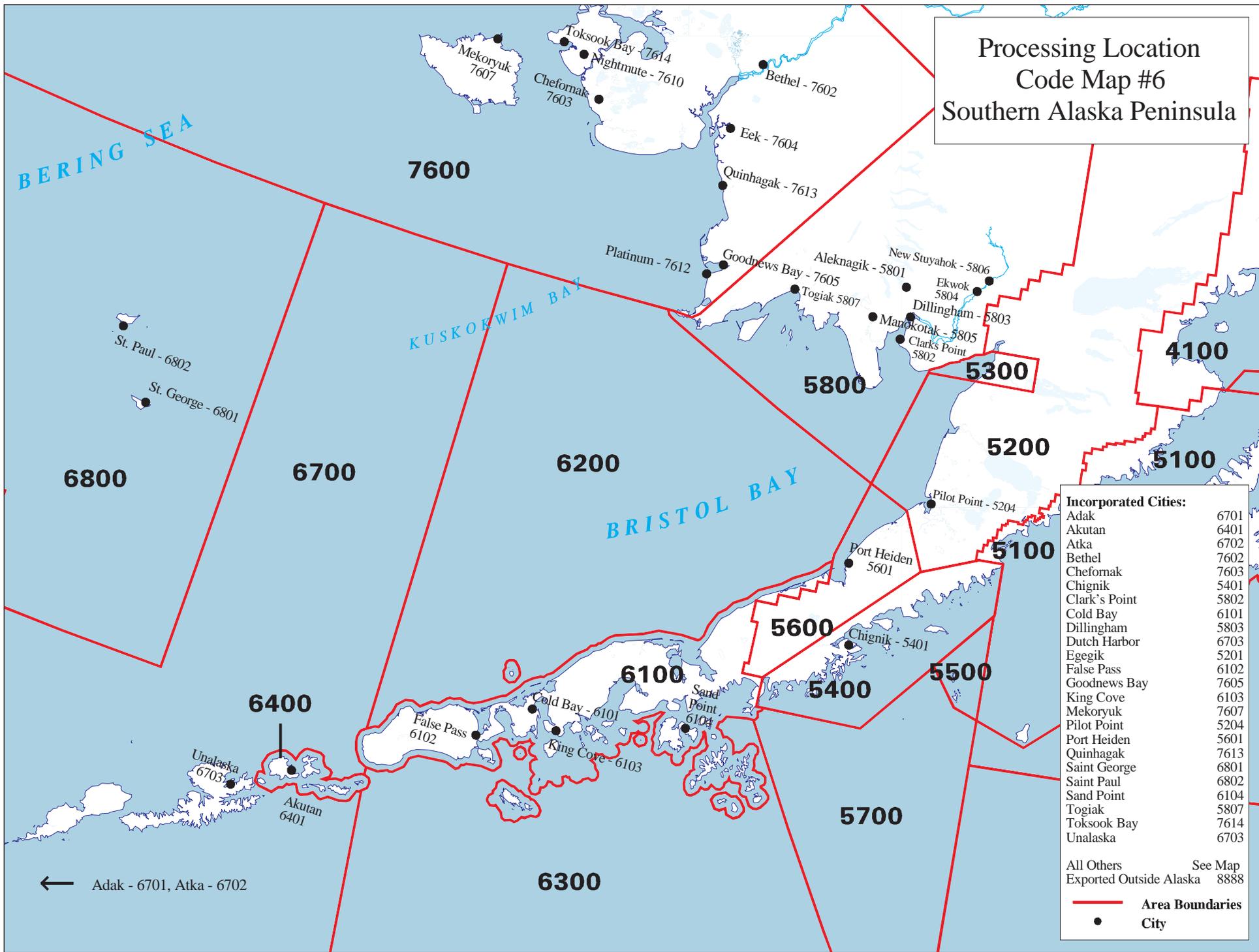
Processing Location  
Code Map #5  
Northern Alaska Peninsula



Incorporated Cities:	
Akhiok	5101
Aleknagik	5801
Chignik	5401
Clark's Point	5802
Dillingham	5803
Eek	7604
Egegik	5201
Ekwok	5804
Goodnews Bay, City of	7605
Kodiak, City of	5102
Larsen Bay	5103
Manokotak	5805
New Stuyahok	5806
Newhalen	5202
Nondalton	5203
Old Harbor	5104
Ouzinkie	5105
Pilot Point	5204
Platinum	7612
Port Heiden	5601
Port Lions	5106
Togiak	5807
All Others	See Map
Exported Outside Alaska	8888

— Area Boundaries  
● City

Processing Location  
Code Map #6  
Southern Alaska Peninsula



**Incorporated Cities:**

Adak	6701
Akutan	6401
Atka	6702
Bethel	7602
Chefornak	7603
Chignik	5401
Clark's Point	5802
Cold Bay	6101
Dillingham	5803
Dutch Harbor	6703
Egegik	5201
False Pass	6102
Goodnews Bay	7605
King Cove	6103
Mekoryuk	7607
Pilot Point	5204
Port Heiden	5601
Quinhagak	7613
Saint George	6801
Saint Paul	6802
Sand Point	6104
Togiak	5807
Toksook Bay	7614
Unalaska	6703

All Others See Map  
Exported Outside Alaska 8888

— Area Boundaries  
● City

← Adak - 6701, Atka - 6702