

# 2006 Alaska Fisheries Business Tax Return

Department use only envelope #

574

One return per license. Due April 2, 2007

FSN

Federal EIN or SSN			Fisheries business license #		Check one: <input type="checkbox"/> Original <input type="checkbox"/> Amended (attach explanation) <input type="checkbox"/> Bonus Month: ..... Year: .....
Individual (last, first, MI) or corporation name			Facility location or vessel name		
Business name			Email		
Mailing address			Phone number		Mobile number
City	State	Zip + 4	Contact person		Fax number

## Tax Liability

1a. Established. Enter amount from Part 1, line 8 .....	1a	
1b. Developing. Enter amount from Part 2, line 8 .....	1b	
1c. Total tax liability. Add lines 1a and 1b .....	1c	

## Credits

2a. A.W. "Winn" Brindle credit. Schedule WB, line 4 .....	2a	
2b. Alaska Education credit. Schedule EC, line 4 .....	2b	
2c. Salmon Credits from Schedule SPD .....	2c	
2d. Total Credits. Add lines 2a through 2c .....	2d	

## Total Liability

3. Net fisheries business tax. Subtract line 2d from 1c .....	3	
4. Salmon credit recapture from Schedule SPD .....	4	
5. Total liability. Add lines 3 & 4 .....	5	

## Payment

6. Total payments from part 3, line 12 .....	6	
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## Amount Due

7. If line 6 is less than or equal to line 5, subtract line 6 from line 5 .....	Amount due	7	
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## Overpayment

8a. If line 6 is greater than line 5, subtract line 5 from line 6 .....	Amount overpaid	8a	
8b. Amount of overpayment to be credited to 2007 estimated tax .....	8b		
8c. Amount of overpayment to be applied to 2006 seafood marketing assessment return .....	8c		
8d. Amount of overpayment to be refunded .....	8d		

**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

# 2006 Alaska Fisheries Business Tax Return

**Note: First complete schedules 1-5 as appropriate for your fisheries business, then transfer the totals to Part 1 & Part 2 below.**

## Part 1: Established

Schedule			Column A Floating facility	Column B Shore-based salmon cannery	Column C Shore-based facility and DM license holder
1	1E	Caught and processed			
2	2E	Purchased and processed			
3	3E	Transported unprocessed			
4	4E	Custom processed by others			
5	5E	Custom processed for others			
6	Total Value. Add schedules 1-5				
Tax rate			5% (.05)	4.5% (.045)	3% (.03)
7	Tax. Multiply line 6 by tax rate				
Department use only			60621	60622	60623
8. Established Fisheries Tax. Add each entry from line 7. Enter on page 1, line 1a					

## Part 2: Developing

Schedule			Column A Floating facility	Column B Shore-based facility and DM license holder
1	1D	Caught and processed		
2	2D	Purchased and processed		
3	3D	Transported unprocessed		
4	4D	Custom processed by others		
5	5D	Custom processed for others		
6	Total Value. Add schedules 1-5			
Tax rate			3% (.03)	1% (.01)
7	Tax. Multiply line 6 by tax rate			
Department use only			60624	60625
8. Developing Fisheries Tax. Add each entry from line 7. Enter on page 1, line 1b				

## Part 3: Monthly and Estimated Payments

Payment date	Amount	Payment date	Amount	Payment date	Amount
9. Total monthly and estimated payments from all amount columns above					
10. Overpayment carryover from line 8b of 2005 Alaska Fisheries Business Tax Return					
11. <b>Amended and bonus returns only.</b> Tax payment made with original and previously filed bonus and amended returns					
<b>12. Total payments. Add lines 9, 10 and 11. Enter on page 1, line 6</b>					

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
<b>2006 Alaska Fisheries Business Tax Return</b>	<b>Schedule 1E</b>	page of

### Schedule 1E Established: Caught and Processed

This schedule must be completed for all established fisheries resources processed by your company that were taken in company-owned or company-subsidized boats operated by employees, or in boats under lease or other agreement.

#### A. Floating Facility *Note: Direct Marketing license holders use section C.*

Species	Species code	Pounds	Value	Processing Location Code (see instructions)
Totals. Enter total value on part 1, line 1, column A .....				

#### B. Shore-based Salmon Cannery *Note: Direct Marketing license holders use section C.*

Species	Species code			Pounds	Value	Processing Location Code
King	4	1	0			
Red	4	2	0			
Coho	4	3	0			
Pink	4	4	0			
Chum	4	5	0			
Totals. Enter total value on part 1, line 1, column B .....						

#### C. Shore-based Facility and Direct Marketing License Holders

Species	Species code	Pounds	Value	Processing Location Code
Totals. Enter total value on part 1, line 1, column C .....				

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
<b>2006 Alaska Fisheries Business Tax Return</b>	<b>Schedule 1D</b>	page of

# Schedule 1D Developing: Caught and Processed

This schedule must be completed for all developing fisheries processed by your company that were taken in company-owned or company-subsidized boats operated by employees, or in boats operated under lease or other agreement. **Note: A list of developing commercial fisheries is printed after the instructions in this booklet.**

## A. Floating Facility Note: Direct Marketing license holders use section B.

Area caught	Species	Species code	Pounds	Value	Processing Location Code (see instructions)
Totals. Enter total value on part 2, line 1, column A					

## B. Shore-based Facility and Direct Marketing License Holders

Area caught	Species	Species code	Pounds	Value	Processing Location Code
Totals. Enter total value on part 2, line 1, column B					

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
<b>2006 Alaska Fisheries Business Tax Return</b>	<b>Schedule 2E</b>	page of

# Schedule 2E Established: Purchased and Processed

This schedule must be completed for all established fisheries resources that your company purchased and processed.

## A. Floating Facility

Species	Species code	Pounds	Value	Processing Location Code
				(see instructions)
Totals. Enter total value on part 1, line 2, column A .....				

## B. Shore-based Salmon Cannery

Species	Species code			Pounds	Value	Processing Location Code
King	4	1	0			
Red	4	2	0			
Coho	4	3	0			
Pink	4	4	0			
Chum	4	5	0			
Totals. Enter total value on part 1, line 2, column B .....						

## C. Shore-based Facility

Species	Species code	Pounds	Value	Processing Location Code
				(see instructions)
Totals. Enter total value on part 1, line 2, column C .....				



Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
<b>2006 Alaska Fisheries Business Tax Return</b>	<b>Schedule 3E</b>	page    of

# Schedule 3E Established: Transported Unprocessed

This schedule must be completed for all established fisheries resources that your company transported unprocessed outside the taxing jurisdiction of Alaska. Use additional schedules if more space is needed. **Note: The applicable tax rate (floating or shore-based) depends on the status of the company or individual to whom you shipped the resource.**

## A. Floating Facility Note: Direct Marketing license holders use section C.

Species	Species code	Pounds	Value	Purchaser's City and State
Totals. Enter total value on part 1, line 3, column A				

## B. Shore-based Salmon Cannery Note: Direct Marketing license holders use section C.

Species	Species code	Pounds	Value	Purchaser's City and State
King	4 1 0			
Red	4 2 0			
Coho	4 3 0			
Pink	4 4 0			
Chum	4 5 0			
Totals. Enter total value on part 1, line 3, column B				

## C. Shore-based Facility and Direct Marketing License Holders

Species	Species code	Pounds	Value	Purchaser's City and State
Totals. Enter total value on part 1, line 3, column C				



Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
<b>2006 Alaska Fisheries Business Tax Return</b>	<b>Schedule 4E</b>	page    of

# Schedule 4E Established: Custom Processed by Others

This schedule must be complete for all established fisheries resources that your company had custom processed by another **licensed** fisheries business. Use additional schedules if more space is needed. **Note: the applicable tax rate (floating or shore-based) depends on the status of the company or individual that custom processed for you.**

## A. Floating Facility Note: Direct Marketing license holders use section C.

Fisheries Processor's		Species	Species code	Pounds	Value	Processing Location Code (see instructions)
License	Name					
Totals. Enter total value on part 1, line 4, column A .....						

## B. Shore-based Salmon Cannery Note: Direct Marketing license holders use section C.

Fisheries Processor's		Species	Species code			Pounds	Value	Processing Location Code
License	Name		4	5	6			
		King	4	1	0			
		Red	4	2	0			
		Coho	4	3	0			
		Pink	4	4	0			
		Chum	4	5	0			
Totals. Enter total value on part 1, line 4, column B .....								

## C. Shore-based Facility and Direct Marketing License Holders

Fisheries Processor's		Species	Species code	Pounds	Value	Processing Location Code
License	Name					
Totals. Enter total value on part 1, line 4, column C .....						

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
2006 Alaska Fisheries Business Tax Return	<b>Schedule 4D</b>	page of

# Schedule 4D Developing: Custom Processed by Others

This schedule must be complete for all developing fisheries resources that your company had custom processed by another licensed fisheries business. Use additional schedules if more space is needed. **Note: the applicable tax rate (floating or shore-based) depends on the status of the company or individual who custom processed for you.**

## A. Floating Facility Note: Direct Marketing license holders use section B.

Fisheries Processor's		Area Caught	Species	Species code	Pounds	Value	Processing Location Code (see instructions)
License	Name						

Totals. Enter total value on part 2, line 4, column A .....

## B. Shore-based Facility and Direct Marketing License Holders

Fisheries Processor's		Area Caught	Species	Species code	Pounds	Value	Processing Location Code
License	Name						

Totals. Enter total value on part 2, line 4, column B .....

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
<b>2006 Alaska Fisheries Business Tax Return</b>	<b>Schedule 5E</b>	page of

# Schedule 5E Established: Custom Processed for Others

This schedule must be completed for all established fisheries resources that your company custom processed for someone other than a licensed fisheries business. Use additional schedules if more space is needed. **Note: The applicable tax rate (floating or shore-based) depends on the status of your fisheries business, not the company for whom you did custom processing.**

## A. Floating Facility *Note: Salmon must be itemized by sub-species.*

Customer's name & address	Species	Species code	Pounds	Value	Processing Location Code (see instructions)
Totals. Enter total value on part 1, line 5, column A .....					

## B. Shore-based Salmon Cannery

Customer's name & address	Species	Species code			Pounds	Value	Processing Location Code
	King	4	1	0			
	Red	4	2	0			
	Coho	4	3	0			
	Pink	4	4	0			
	Chum	4	5	0			
Totals. Enter total value on part 1, line 5, column B .....							

## C. Shore-based Facility *Note: Salmon must be itemized by sub-species.*

Customer's name & address	Species	Species code	Pounds	Value	Processing Location Code
Totals. Enter total value on part 1, line 5, column C .....					

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
2006 Alaska Fisheries Business Tax Return	<b>Schedule 5D</b>	page of

# Schedule 5D Developing: Custom Processed for Others

This schedule must be completed for all developing fisheries resources that your company custom processed for someone other than a licensed fisheries business. Use additional schedules if more space is needed. **Note: The applicable tax rate (floating or shore-based) depends on the status of your fisheries business, not the company for whom you did custom processing.**

## A. Floating Facility

Customer's name & address	Species	Species code	Pounds	Value	Processing Location Code (see instructions)
Totals. Enter total value on part 2, line 5, column A .....					

## B. Shore-based Facility

Customer's name & address	Species	Species code	Pounds	Value	Processing Location Code
Totals. Enter total value on part 2, line 5, column B .....					







Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
<b>2006 Alaska Fisheries Business Tax Return</b>		<b>Schedule WB &amp; Schedule EC</b>

## Schedule WB A.W. "Winn" Brindle Scholarship Credit

### Explanation of Credit

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 fisheries business tax liability. Complete only one schedule. If your fisheries business files more than one return, use this schedule for only one return.

1	Total tax before credit. Enter the amount from page 1, line 1c, of your Alaska Fisheries Business Return	1	
2	A.W. "Winn" Brindle Scholarship contribution made during 2006	2	
3	Multiply line 1 by 5% (.05)	3	
4	Compare the amounts on lines 2 and 3. Enter the lesser amount here and on Page 1, line 2a, of Form 0405-574	4	

## Schedule EC Education Credit

### Education Credit

Taxpayers may claim as a credit a portion of contributions to qualified Alaska colleges and universities. See instructions for limitations and more details.

Payor	Name of College or University	Contribution(s)	
		Date	Amount

1	Total qualified contributions made during 2006	1	
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### Allowable Credit Calculation

2	Multiply the lesser of line 1 above or \$100,000 by 50% (0.5)	2	
3	Enter 100% of the next \$100,000 of contributions from line 1 above	3	
4	Total allowable credit. Add line 2 and 3. Enter here and on page 1, line 2b, of Form 0405-574. See instructions for limitations	4	

# Part I

Individual or business name	EIN/SSN
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		<b>Total All Licenses</b>	Enter license numbers of each facility/vessel that generated a credit (from Part IV) or that is subject to recapture (from Part III) in this tax year			
1	Credit carryforward (line 9 from prior year)		1. Fish. Bus. Lic. #	2. Fish. Bus. Lic. #	3. Fish. Bus. Lic. #	4. Fish. Bus. Lic. #
2	Carryforward subject to recapture		← Enter the amount of credit carryforward that is subject to recapture in Part III. If none, enter zero			
3	Net carryforward (subtract line 2 from line 1)					
4	Credit generated this year		← Amount from Part II, line 4 for each license listed above			
5	Total credits available (line 3 plus line 4)		1	2	3	4
			Enter total of all licensed facilities in Total All Licenses column			
6	Tax on salmon for each licensed facility		← Enter tax for each license			
7	Tax limitation, 50% of line 6		1	2	3	4
			50% of line 6 for each license, enter total in Total All Licenses column			
8	<b>Credit</b> (enter the lesser of line 5 or line 7)		← Allocate your credit to individual licensed facilities			
			Enter credit from line 8 on the Fisheries Business Tax Return for the appropriate license. Attach this form to each tax return to which credit or recapture was allocated			
9	Unused credit carryforward, subtract line 8 from line 5 (but not less than zero)					
10	Total tentative recapture tax (from part III, line 5)		← Add from Part III, line 5 for each separate license			
11	Adjustments		← Enter the amount from line 2 above			
12	<b>Recapture</b> tax allocation, line 10 less line 11		← Allocate to individual licenses			

Enter recapture tax from line 12 on the Fisheries Business Tax Return for the appropriate license. Attach this form to each return to which recapture tax is allocated. All recapture tax must be allocated.

Retain a copy for your records

## Part II

Individual or business name	EIN/SSN
Check one: <input type="checkbox"/> Shorebased <input type="checkbox"/> Vessel	Fish. Bus. Lic. #

You must attach a separate worksheet for each fisheries business license that has generated a credit.

	Product development qualified investment (AS 43.75.035)	
	<b>New property placed in service during 2006</b>	
1	Gross qualified investment (line 16, Part IV)	
2	Alaska percentage (from below)	Shorebased facilities use 100%
3	Qualified investment (multiply line 1 by line 2)	
	Credit rate	50%
4	Credit generated (multiply line 3 times .5)	Enter on Part I, line 4 in column designated for this license number

Retain a copy for your records

## Alaska Percentage

The Alaska percentage is calculated by taking the total pounds of raw salmon processed on the vessel in Alaska and dividing by the total pounds of raw salmon processed on the vessel in and outside Alaska during the tax year. If the percentage is less than 50%, you are not eligible for the credit. Shorebased facilities should use 100%.

How to calculate the Alaska percentage	Your Alaska percentage
$\frac{\text{Pounds of salmon processed on the vessel in Alaska}}{\text{Total pounds of salmon processed on the vessel in and outside of Alaska during the tax year}} = \text{Alaska Percentage}$	<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; width: 100px; height: 30px; margin-right: 10px;"></div> <div style="border: 1px solid black; width: 100px; height: 30px; margin-right: 10px;"></div> <div style="margin-right: 10px;">=</div> <div style="border: 1px solid black; width: 100px; height: 30px; margin-right: 10px;"></div> <div style="margin-right: 10px;">=</div> <div style="border: 1px solid black; width: 100px; height: 30px; margin-right: 10px;"></div> <div style="margin-right: 10px;">%</div> </div>

# Schedule SPD Recapture Worksheet

## Part III

Individual or business name	Check one: <input type="checkbox"/> Shorebased <input type="checkbox"/> Vessel	EIN/SSN
Location/vessel name	Fish. Bus. Lic. #	

Item	Salmon Credit Type (check one)	Equipment Description List equipment sold, disposed of or removed from service in the tax year
A	<input type="checkbox"/> Product Development <input type="checkbox"/> Utilization	
B	<input type="checkbox"/> Product Development <input type="checkbox"/> Utilization	
C	<input type="checkbox"/> Product Development <input type="checkbox"/> Utilization	
D	<input type="checkbox"/> Product Development <input type="checkbox"/> Utilization	

Item (as described above)		A	B	C	D
Year equipment first placed in service					
Year equipment sold, disposed of or removed from service					
1	<b>Equipment cost</b> (from Qualified Fees and Expenditures worksheet used to calculate original credit)				
2	<b>Original credit generated on this equipment</b>				
3	<b>Recapture percentage</b> (see instructions below)				
4	<b>Tentative recapture tax</b> (multiply line 2 by the percentage on line 3)				
5	Add all amounts from line 4	 <b>Enter on Part I, line 10 in column designated for this license</b>			

### Recapture Provisions

Equipment used to claim a tax credit in a previous tax year that has been sold, disposed of or removed from service in the state is subject to recapture (payback). The amount of recapture is determined by the length of time the property was in use in Alaska. If the equipment was sold, disposed of or removed from service in:

- the same year it was placed in service or the first year following the year it was placed in service, **100%** of the credit must be recaptured (paid back)
- the second year following the year it was placed in service, **75%** of the credit must be recaptured
- the third year following the year it was placed in service, **50%** of the credit must be recaptured
- the fourth or subsequent year following the year it was placed in service, none of the credit must be recaptured

Equipment used on a vessel is considered to have been removed from the state, and therefore subject to recapture, on the first day of a tax year in which the Alaska percentage drops below 50% (use Part II to calculate the Alaska percentage).

# Part IV

Individual or business name	EIN/SSN	Fish. Bus. Lic. #
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You must attach a separate worksheet for each fisheries business license that has generated a credit.

## Product Development Equipment List qualified equipment for which a credit is claimed for this license

	Equipment Description	Month/day/year placed in service	Cost
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16	<b>Add lines 1 through 15.</b> Enter total here and on Part II, line 1	16	

# 2006 Alaska Seafood Marketing Assessment Return

Department use only envelope #
FSN

578

Due April 2, 2007

Federal EIN or SSN			Phone number		Check one:  <input type="checkbox"/> Original <input type="checkbox"/> Amended (attach explanation) <input type="checkbox"/> Bonus Month: ..... Year: .....
Individual (last, first, MI) or corporation name			Fax number		
Business name			Mobile number		
Mailing address			Email		
City	State	Zip + 4	Contact person		

A. Fish. Bus. Lic. #	B. Facility location or vessel name	C. Value of seafood products (Line 6, parts I & II, page 2 from each fisheries tax return)

1	Total value of seafood products listed in column C. If less than \$50,000, skip line 2, sign the return, and file it on or before the due date	1	
2	Assessment. Multiply the value on line 1 by .5% (.005). This is your Seafood Marketing Assessment, please remit payment	2	
3	<b>Amended and bonus returns only.</b> Tax payment made with original and previously filed bonus and amended returns	3	
4	Amount due. Subtract line 3 from line 2	4	

**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

# 2006 Alaska Fisheries Business Tax Return Form 0405-574E

574E

Use the vouchers below for voluntary estimated tax payments only. Use Monthly Payment Form 0405-568 if approved to make monthly payments on your fisheries business. All forms are available online at [www.tax.state.ak.us/fish](http://www.tax.state.ak.us/fish).

## 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 Fisheries Business Tax Estimated Payment Voucher

To ensure proper credit, use the same name, EIN or SSN and license number that will be used on the tax return

Date	Fish. Bus. Lic. #	Federal EIN or SSN	<b>Calendar Year 2007</b>	
Business name			Date	
Mailing Address			Installment amount \$	
City	State	Zip + 4	Department use only	

Form 0405-574E Rev 12/06 for 2007

**This form must accompany estimated payments**

## Alaska Fisheries Business Tax Estimated Payment Voucher

To ensure proper credit, use the same name, EIN or SSN and license number that will be used on the tax return

Date	Fish. Bus. Lic. #	Federal EIN or SSN	<b>Calendar Year 2007</b>	
Business name			Date	
Mailing Address			Installment amount \$	
City	State	Zip + 4	Department use only	

Form 0405-574E Rev 12/06 for 2007

**This form must accompany estimated payments**

## Alaska Fisheries Business Tax Estimated Payment Voucher

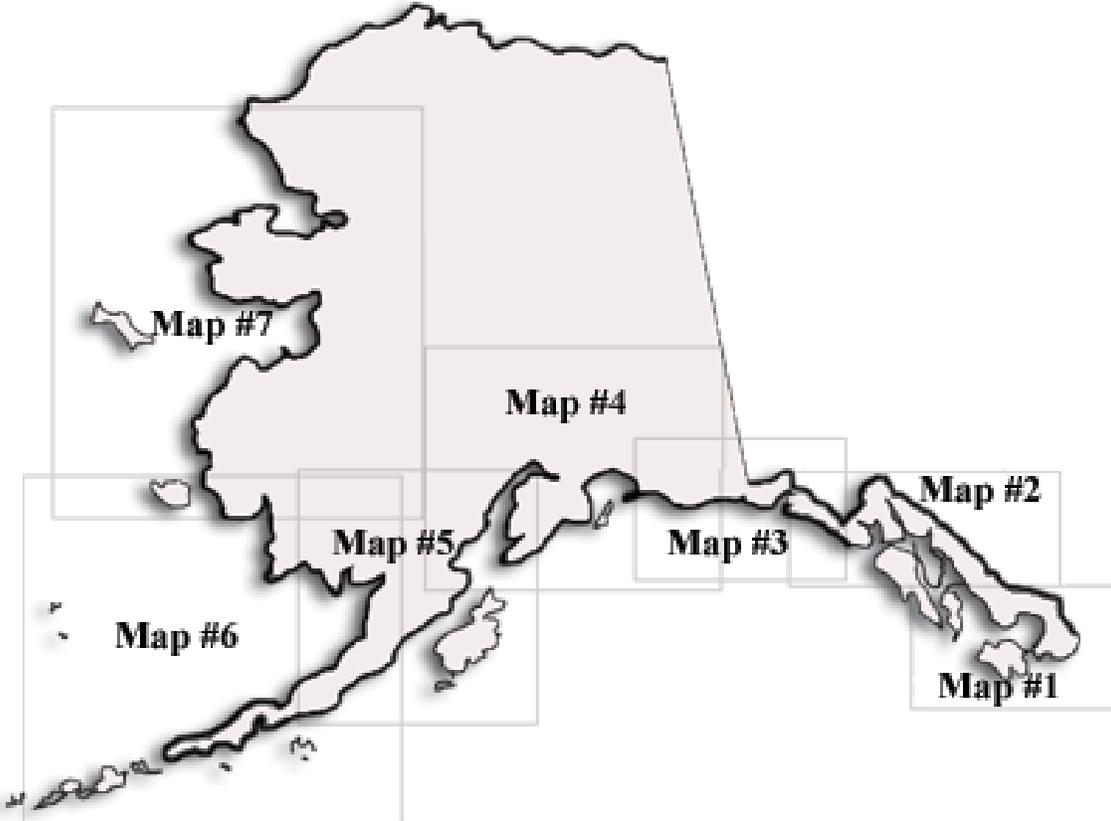
To ensure proper credit, use the same name, EIN or SSN and license number that will be used on the tax return

Date	Fish. Bus. Lic. #	Federal EIN or SSN	<b>Calendar Year 2007</b>	
Business name			Date	
Mailing Address			Installment amount \$	
City	State	Zip + 4	Department use only	

Form 0405-574E Rev 12/06 for 2007

**This form must accompany estimated payments**

**PROCESSING LOCATION**



**ALASKA FISHERIES PROCESSING LOCATION CODE**  
**MAPS & DIRECTORY**

**INSTRUCTIONS**

**1. PURPOSE**

Fisheries Business Tax and Fishery Resource Landing Tax are shared with all organized boroughs and incorporated cities within the State of Alaska. This directory provides the taxpayer with a complete list of all incorporated cities with an assigned code for each to simplify the reporting process. Also, maps are provided to help identify the correct location code to use when processing or landing took place outside of an incorporated city within the state.

**2. DETERMINING A LOCATION CODE**

To determine the correct location code to report, use the guidelines as follows:

If fisheries resources were:

- Processed or landed within the city limits of an incorporated city in Alaska, use the location code of that incorporated city (See list on page 2).
- Processed or landed outside the city limits of an incorporated city but within Alaskan waters, go to the area maps on pages 3 – 9 and use the location code (listed in bold numbers) for the area where the processing or landing took place.
- Exported unprocessed outside of Alaska, **use location code 8888**.
- Pollock harvested in the Alaska Pollock fishery and not landed in Alaska (subject to tax in accordance with the American Fisheries Act), **use location code 9000**.

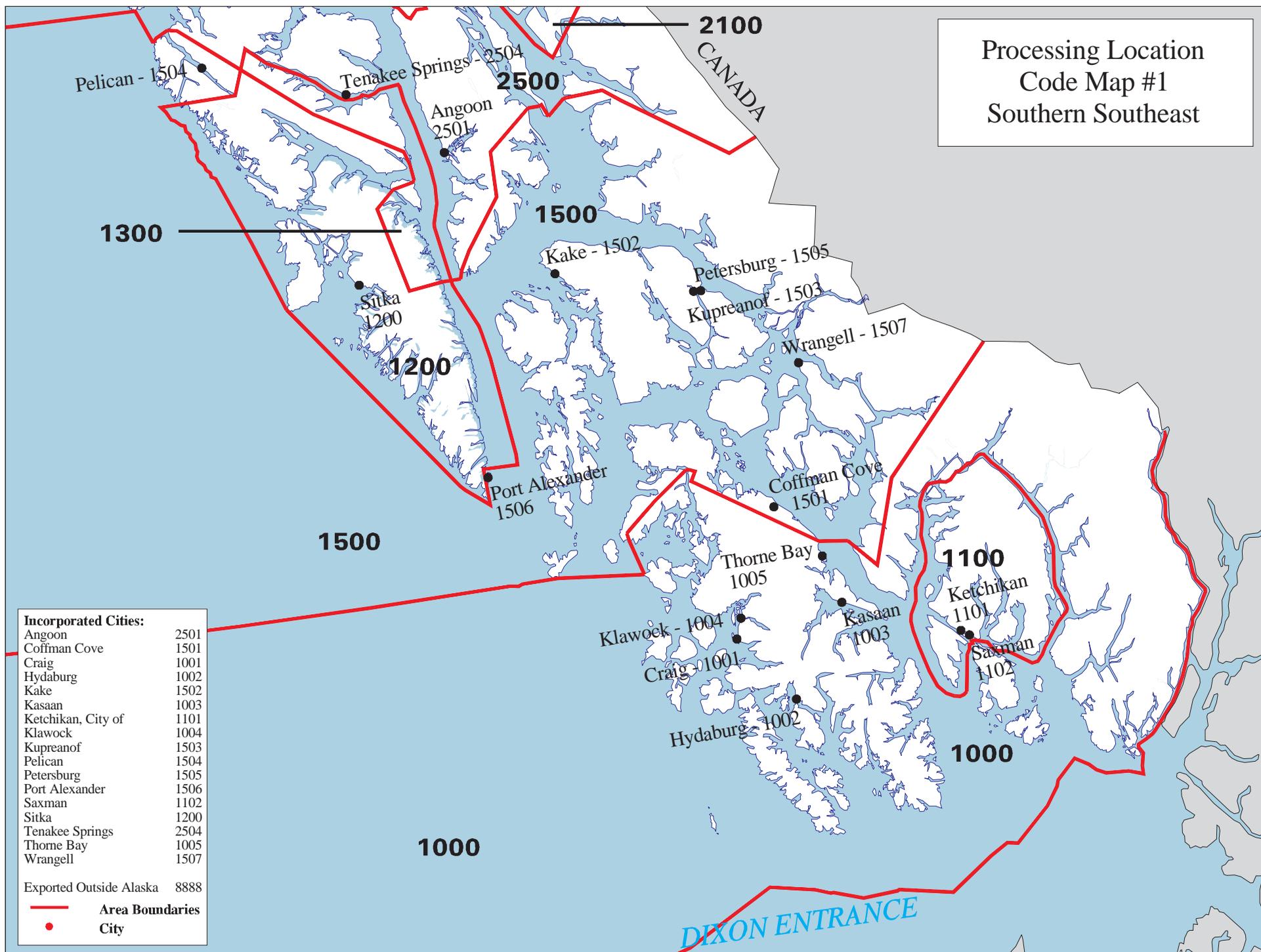
Enter one location code in the assigned block for each line entry on the Fisheries Business Tax or Fishery Resource Landing Tax return. Report each unique combination of species and location separately.

**3. IF YOU NEED HELP**

If you have questions regarding processing locations, contact the Share Tax Coordinator at 907.465.3776 or by email at: [fish\\_excise@revenue.state.ak.us](mailto:fish_excise@revenue.state.ak.us) .

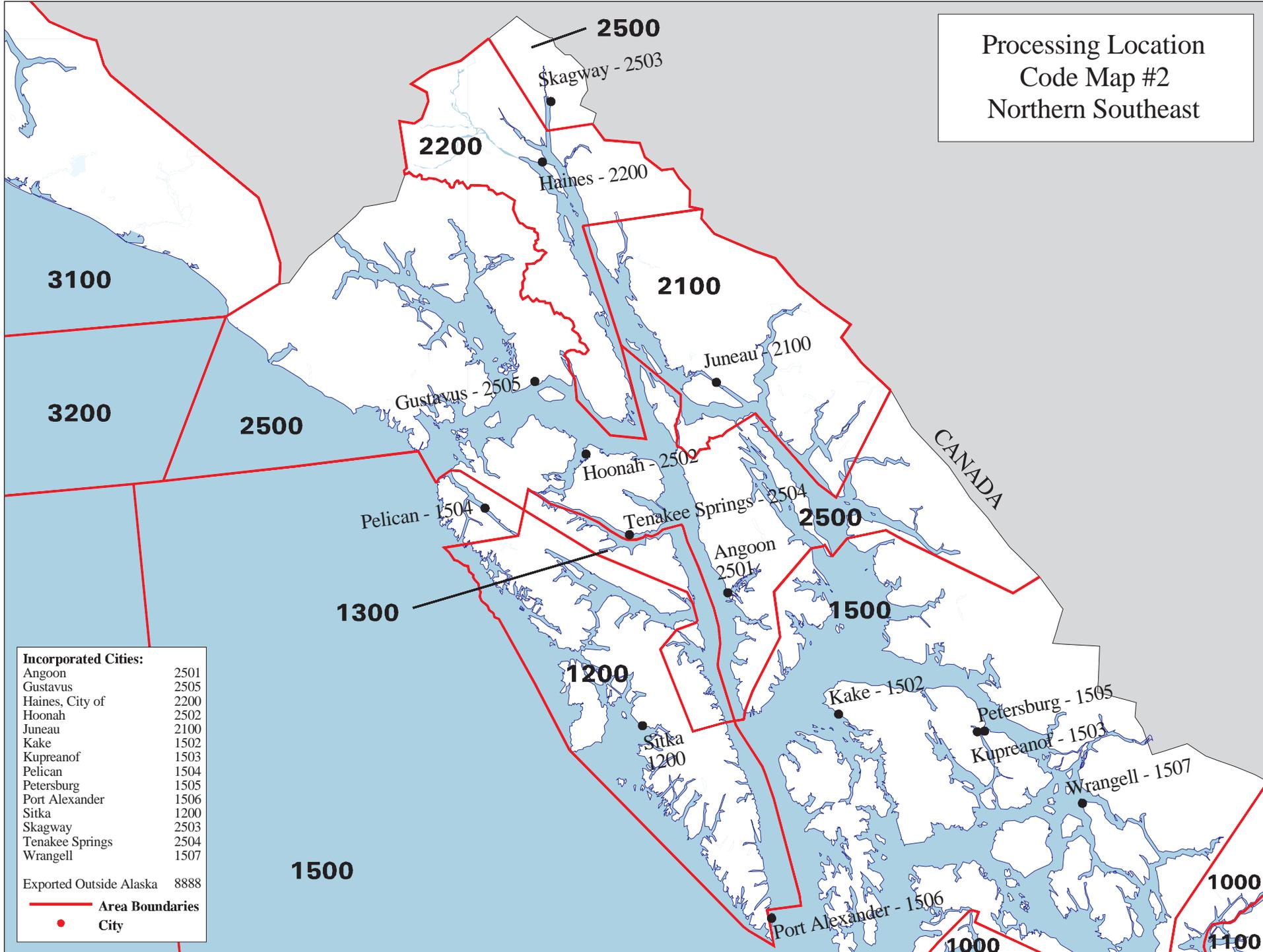
All information provided in this directory is available on our internet home page. Our URL is: [www.tax.state.ak.us](http://www.tax.state.ak.us)

Processing Location  
Code Map #1  
Southern Southeast



Incorporated Cities:	
Angoon	2501
Coffman Cove	1501
Craig	1001
Hydaburg	1002
Kake	1502
Kasaan	1003
Ketchikan, City of	1101
Klawock	1004
Kupreanof	1503
Pelican	1504
Petersburg	1505
Port Alexander	1506
Saxman	1102
Sitka	1200
Tenakee Springs	2504
Thorne Bay	1005
Wrangell	1507
Exported Outside Alaska	8888
Area Boundaries	
City	

Processing Location  
Code Map #2  
Northern Southeast



Processing Location  
Code Map #3  
Yakutat - Gulf of Alaska

Cordova - 4601

Yakutat - 3100

4600

3100

GULF OF ALASKA

3200

2500

1500

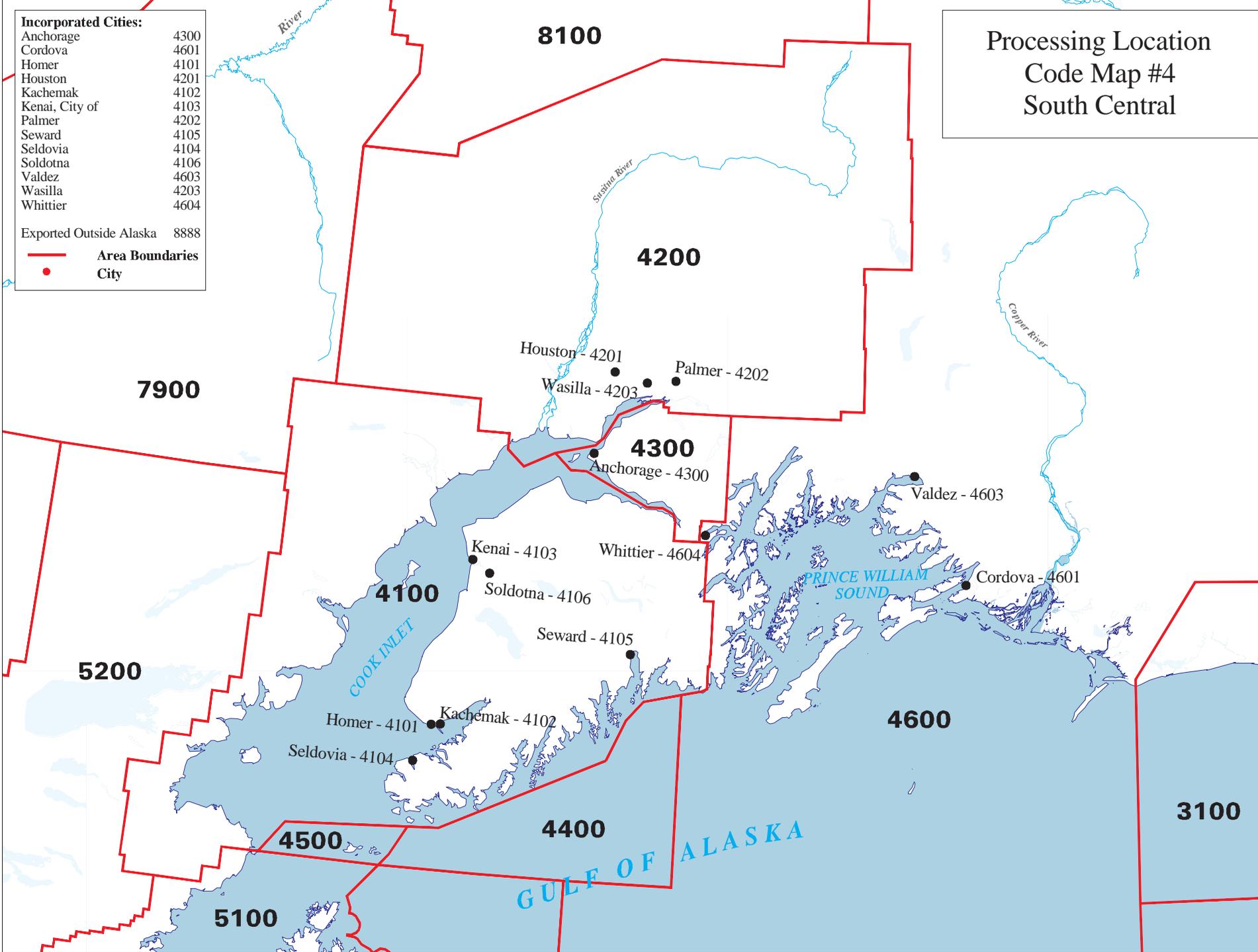
9999  
(Landing Tax Only)

<b>Incorporated Cities:</b>	
Cordova	4601
Yakutat	3100
Exported Outside Alaska	8888
— Area Boundaries	
•	City

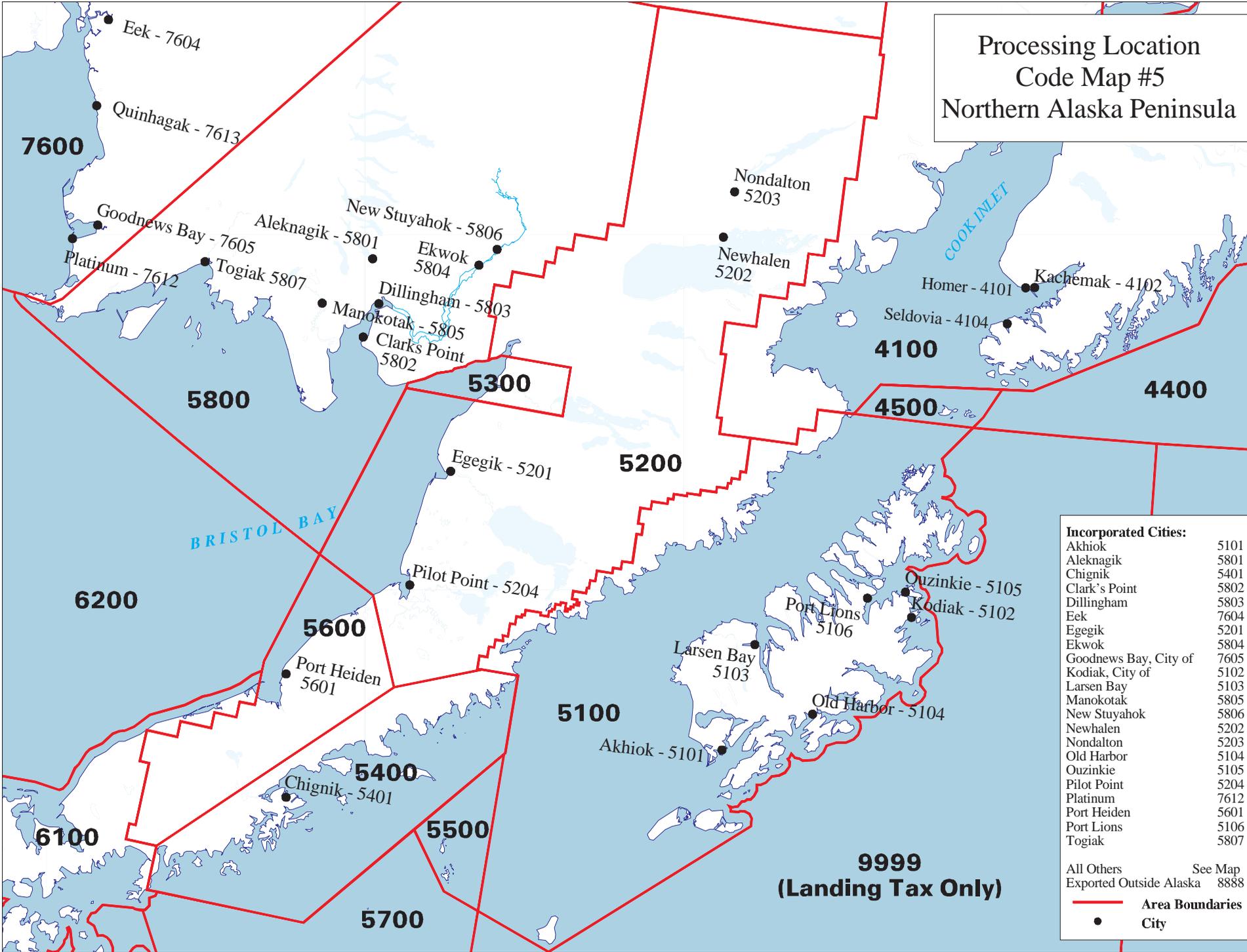
Incorporated Cities:	
Anchorage	4300
Cordova	4601
Homer	4101
Houston	4201
Kachemak	4102
Kenai, City of	4103
Palmer	4202
Seward	4105
Seldovia	4104
Soldotna	4106
Valdez	4603
Wasilla	4203
Whittier	4604
Exported Outside Alaska	8888

— Area Boundaries  
 • City

Processing Location  
 Code Map #4  
 South Central



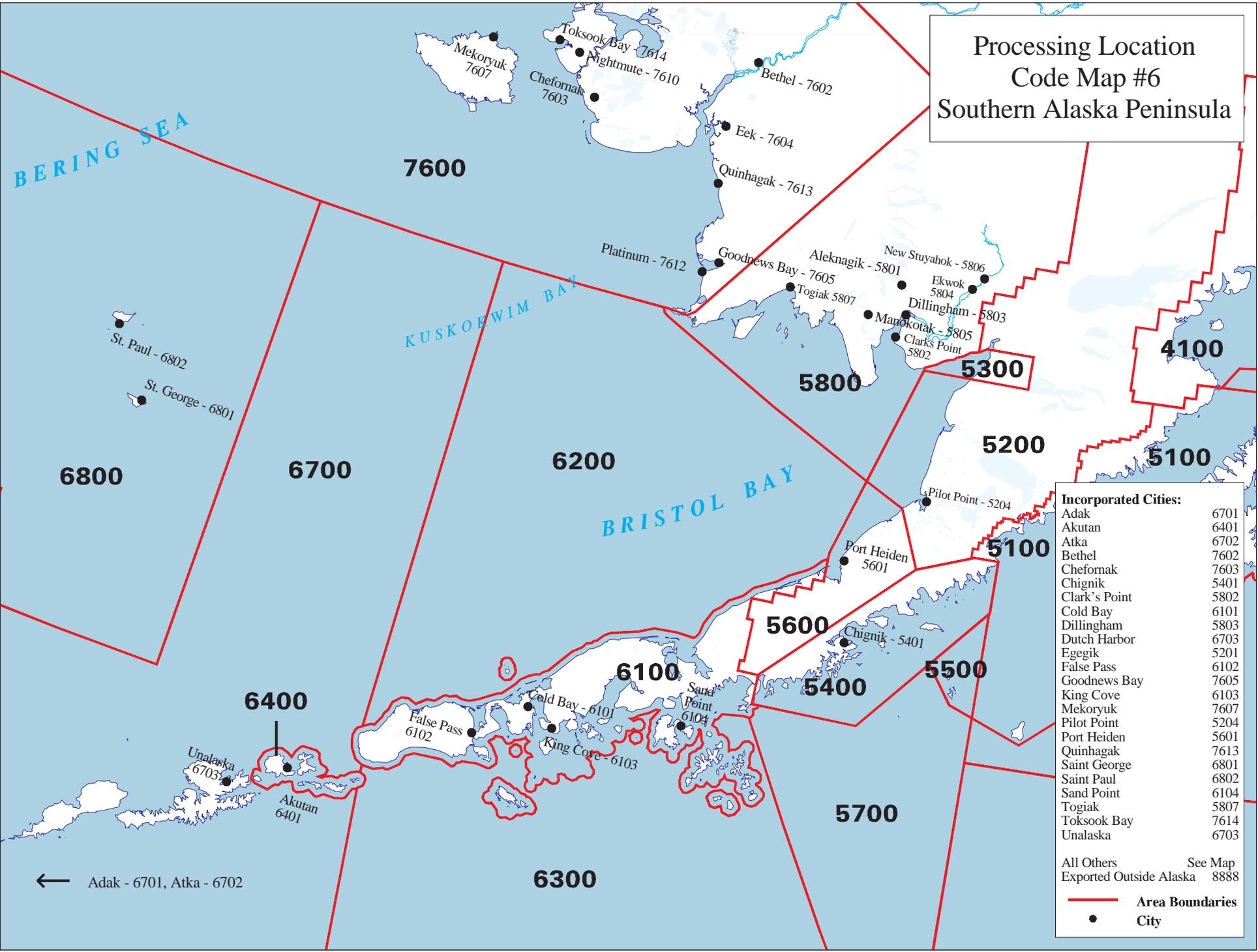
Processing Location  
Code Map #5  
Northern Alaska Peninsula



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

# Processing Location Code Map #7 Western Alaska

Most Commonly Reported Locations	
Bethel	7602
Chefornak	7603
Emmonak	7503
Kaltag	7408
Marshall	7507
Mekoryuk	7607
Nome	7806
Quinhagak	7613
Savoonga	7808
Toksook Bay	7614
Unalakleet	7812
All Others	See Map
Exported Outside Alaska	8888
	Area Boundaries
	City

