

# Alaska Fishery Resource Landing Tax Return 2007

Includes Alaska Seafood Marketing Assessment



Department of Revenue - Tax Division  
PO Box 110420  
Juneau, AK 99811-0420  
Phone 907-465-2320  
[www.tax.alaska.gov/fish](http://www.tax.alaska.gov/fish)



## TABLE OF CONTENTS

<b>Instructions</b>	<b>i-iii</b>
<b>Species Code List</b>	<b>iv-v</b>
<b>NOAA/NMFS Product Code Table</b>	<b>vi</b>
<b>Developing Commercial Fisheries List</b>	<b>vii</b>
<b>Request for Notice of Value</b>	<b>viii</b>
<b>CDQ Credit Application</b>	<b>x</b>
<b>Tax Return and Schedules</b>	<b>1-6</b>
<b>Credit Schedules</b>	<b>7-8</b>
<b>Payment Vouchers</b>	<b>9-12</b>
<b>Landing Location Code Maps</b>	<b>13-15</b>



## NOTICE TO TAXPAYER

The American Fisheries Act (P.L. 105-277) requires a fishery cooperative to execute a contract with each cooperative member that obligates the member to make a payment to the state for pollock harvested in the Alaska pollock fishery that is not landed in Alaska. The required payment is equal to the amount that would have been due under the state landing tax had the product been landed in Alaska. AS 43.77.015 requires that these payments be treated as if they are landing taxes, thereby imposing a filing and payment requirement, and otherwise provides that the shared tax provisions apply to the payments.

Pollock harvested in the Alaska pollock fishery must be reported on Schedule 1E or 2E using the location code 9000.

AS 43.77.020 requires quarterly estimated tax payments, due March 31, June 30, September 30 and December 31 of the tax year.

If you have any questions, please contact the Fish Tax Group at 907-465-2320 or e-mail [dor.tax.fishexcise@alaska.gov](mailto:dor.tax.fishexcise@alaska.gov).

## IMPORTANT INFORMATION

- If you operate multiple vessels, we now require a single consolidated return that includes all vessels. You may use separate schedules for each vessel. If your vessels are separate legal entities (i.e. each vessel is separately incorporated or is an LLC), you cannot file a consolidated return and must file separate returns for each legal entity.
- Each year the Alaska Department of Fish and Game creates a list of species that are designated as “developing.” In many instances the “developing” designation is specific to a particular location. To assist us in verifying all “developing” species, we now ask that you provide the federal or state statistical area (Stat Area) code corresponding to the area where the “developing” species was harvested.
- If you landed sablefish (black cod), report the headed and gutted weight under the “Unprocessed Weight (lbs)” column.
- If you landed scallops, report the shucked weight under the “Unprocessed Weight (lbs)” column.

## WHO MUST FILE?

Persons landing processed fishery resources in Alaska that are not subject to AS 43.75 must file a Fishery Resource Landing Tax Return. Landing is defined as the act of unloading or transferring a fishery resource.

## REQUEST FOR NOTICE OF VALUE

If this is the first year you landed a fishery resource in Alaska that was not subject to AS 43.75, or if you landed a resource in Alaska that is subject to the fishery resource landing tax that was not listed on the previous years’ Statewide Average Price Report, you must submit a Request for Notice of Value Form 04-680 by January 31 of the year following the year of the landings.

## TAX PAYMENT DUE DATE

The statutory due date for paying the 2007 Alaska Fishery Resource Landing tax falls on March 31; however, because the due date falls on a state holiday, the payment will be considered timely as long as it is postmarked on or received by April 1, 2008.

## TAX RETURN FILING DUE DATE

If the Tax Division does not provide statewide average prices for fishery resources before the March 31 due date, the taxpayer will be given an automatic filing extension.

The automatic extension extends the return due date for the Fishery Resource Landing Tax Return until the last day of the month following the month in which the department publishes the statewide average price information. **An extension of time to file is not an extension of time to pay the tax.** Estimated tax must be paid in quarterly installments, and the final tax payment is due by March 31 of the year following the tax year.

## IF YOU NEED HELP

If you have questions not addressed in these instructions, need more information, or require assistance, contact us at 907-465-2320 or [dor.tax.fishexcise@alaska.gov](mailto:dor.tax.fishexcise@alaska.gov).

## GENERAL INSTRUCTIONS

### Estimated Tax Payment

Under AS 43.77.020, taxpayers are required to make quarterly payments of the tax estimated to be due for the year. Quarterly estimated payments are due by March 31, June 30, September 30 and December 31. Taxpayers will be subject to an estimated tax penalty unless estimated tax payments are made in equal installments that total the lesser of:

- 90% of the taxpayer's tax liability or
- 100% of the taxpayer's tax liability for the immediately preceding year (provided the taxpayer incurred tax in the immediately preceding year).
- Payments that are \$100,000 or more must be paid electronically.

### Penalties for Failure to Pay or File

A penalty will be assessed for failure to pay and/or failure to file if the tax is paid or return is filed after the respective due dates. Penalties will be computed at 5% per 30 day period up to a maximum of 25% of the tax not paid by the payment due date.

### Interest

Refer to interest rates posted at [www.tax.alaska.gov](http://www.tax.alaska.gov).

## FORMS AND SCHEDULES

You may reproduce the forms in this booklet as needed or request additional forms by contacting our help desk at 907-465-2320 or [dor.tax.fishexcise@alaska.gov](mailto:dor.tax.fishexcise@alaska.gov). Forms are also available at [www.tax.alaska.gov/fish](http://www.tax.alaska.gov/fish).

An original signature, along with all completed tax schedules, is required in order for a return to be considered valid. The following represents a summary of the information requested on Schedules 1 and 2:

- Use the appropriate species name and corresponding species code number listed on pages iv and v of this booklet.
- Use the appropriate 2-digit product code number listed on page vi, which represents the finished product after all processing activities you performed on the resource.
- Report the weight of the finished product under the "Processed weight (lbs)" column.
- In order to calculate the tax, the processed weight must be converted to an unprocessed (whole) weight. Under the "Recovery code" column indicate one of the codes listed at the bottom of each schedule.
- Indicate the appropriate recovery rate percentage under the "Recovery %" column. If using NMFS recovery rates, the percentages can be obtained at <http://www.fakr.noaa.gov/rr/tables/tab13.pdf>.

**Schedule 1D & 1E** - Use these schedules to report fishery resources **not** harvested under a community development quota (CDQ). If you are filing Schedule 1D, use the federal or state statistical area code number to identify the area where the fishery resource was caught.

**Schedule 2D & 2E** - Use these schedules to report fishery resources harvested under a CDQ. If you are filing Schedule 2D, use the federal or state statistical area code number to identify the area where the fishery resource was caught.

**Note:** The 2007 statewide average price published by the Tax Division must be used to calculate your fishery resource landing tax.

### Credit Schedules

**Schedule 3** - Use this schedule to claim credits for approved contributions under a CDQ.

**Schedule 4** - Use this schedule to claim credits for taxes paid to other jurisdictions.

**Schedule 5** - Use this schedule to claim credits for contributions to the A.W. "Winn" Brindle Memorial Scholarship Fund.

**Schedule 6** - Use this schedule to claim a tax credit for cash contributions accepted for direct instruction, research and educational support purposes, including library and museum acquisitions. Contributions accepted for endowment purposes are also eligible for the credit. The contributions must be given to a regionally accredited, public or private nonprofit, two- or four-year college or university foundation in Alaska. The credit is subject to the limitations described below.

**Limitations:** The Education Credit is limited to 50% of contributions of not more than \$100,000; and 100% of the next \$100,000 of contributions. The education credit may not exceed the tax due after applying other credits.

Taxpayers that are claiming this credit must attach a schedule showing their computations and enter the total credit claimed on line 4 of Schedule 6. All fields in Schedule 6 must be completed.

The total contributions qualifying for this credit (line 1 of Schedule 6) cannot be claimed as a charitable contribution deduction. Contributions claimed as a credit on this return may not be claimed as a credit against other state taxes.

### Landing Location Codes

The fishery resource landing tax is shared with organized boroughs and incorporated cities in Alaska. Each area has been assigned a unique code number. South Central, Northern and Southern Alaska Peninsula area maps are on pages 13 through 15 of this booklet to help identify the correct location code to use. The complete "Landing Location Code Maps and Directory" is available at [www.tax.alaska.gov](http://www.tax.alaska.gov).

If fishery resources were:

- landed within the city limits of an incorporated city in Alaska, use the location code of that incorporated city
- landed in an area that is not within the city limits of an incorporated city, use the location code for that area
- landed (pollock only) outside of Alaska, use location code 9000

Enter the location code for each completed line entry. If you landed the same species in more than one of the coded areas or incorporated cities, use a separate line for each location. **Note: your return is incomplete if you leave out the location codes.**

## PAYMENT

Pay your Alaska fishery resource landing taxes using the Online Tax Information System (OTIS) at <https://myalaska.state.ak.us/OTIS>. Note that you must be an existing taxpayer with the Tax Division to pay electronically. 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.

*If your quarterly payment is \$100,000 or more, or your final payment is \$150,000 or more, you must pay electronically.*

**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.

**ACH Credit (Credit Cards)** – OTIS does not accept ACH credit or credit card transactions.

**Wire Transfers** – If you are paying by wire transfer, log on to the OTIS web site at <https://myalaska.state.ak.us/OTIS> for instructions.

For account information required by your bank to initiate a wire transfer of funds for tax payments, please contact:

Alaska Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, AK 99811-0420  
Phone 907-465-2321  
Fax 907-465-2375

**Checks** – If you are paying by check, make it payable to the **State of Alaska** and include it with your payment voucher.

# Species Code List for Fishery Resource Landing Tax Return

Use either of these lists when completing schedules for your return. Contact us if you do not see the species you need.

## Numerically by Species Code

100	groundfish, general	156	rockfish, widow
110	cod, pacific (gray)	157	rockfish, silvergray
121	flounder, arrowtooth	158	rockfish, redstripe
122	sole, flathead	160	sculpin, general
123	sole, rock	166	rockfish, sharpchin
124	sole, dover	168	rockfish, unspecified demersal
125	sole, rex	175	rockfish, yellowmouth
126	sole, butter	191	greenling, rock
127	sole, yellowfin	193	greenling, atka mackerel
128	sole, english	200	halibut
129	flounder, starry	210	eels or eel-like fish
130	lingcod	213	grenadier (rattail)
132	sole, sand	215	prowfish
133	flounder, alaska plaice	216	lumpsucker
134	turbot, greenland	231	herring, roe on kelp
135	rockfish, greenstripe	233	herring, bait
136	rockfish, northern	234	herring, with sac roe
137	rockfish, bocaccio	270	pollock (whiting)
138	rockfish, copper	410	salmon, chinook
139	rockfish, other	420	salmon, sockeye
140	rockfish, red	430	salmon, coho
141	perch, pacific ocean	440	salmon, pink
142	rockfish, black	450	salmon, chum
143	rockfish, thornyhead (idiots)	540	trout, steelhead
144	rockfish, unspecified slope	691	shark, spiny dogfish
145	rockfish, yelloweye (red snapper)	700	skate, general
146	rockfish, canary	710	sablefish (blackcod)
147	rockfish, quillback	850	scallop, weathervane
148	rockfish, tiger	870	octopus
149	rockfish, china	875	squid, california market
150	rockfish, rosethorn	895	sea cucumber
151	rockfish, roughey	961	shrimp, pink
152	rockfish, shortraker	962	shrimp, sidestripe
153	rockfish, redbanded	964	shrimp, coonstripe
154	rockfish, dusky	965	shrimp, spot
155	rockfish, yellowtail		

# Species Code List for Fishery Resource Landing Tax Return

Use either of these lists when completing schedules for your return. Contact us if you do not see the species you need.

## Alphabetically by Species

110	cod, pacific (gray)	157	rockfish, silvergray
210	eels or eel-like fish	143	rockfish, thornyhead (idiots)
133	flounder, alaska plaice	148	rockfish, tiger
121	flounder, arrowtooth	168	rockfish, unspecified demersal
129	flounder, starry	144	rockfish, unspecified slope
193	greenling, atka mackerel	156	rockfish, widow
191	greenling, rock	145	rockfish, yelloweye (red snapper)
213	grenadier (rattail)	175	rockfish, yellowmouth
100	groundfish, general	155	rockfish, yellowtail
200	halibut	710	sablefish (blackcod)
233	herring, bait	410	salmon, chinook
231	herring, roe on kelp	450	salmon, chum
234	herring, with sac roe	430	salmon, coho
130	lingcod	440	salmon, pink
216	lumpsucker	420	salmon, sockeye
870	octopus	850	scallop, weathervane
141	perch, pacific ocean	160	sculpin, general
270	pollock (whiting)	895	sea cucumber
215	prowfish	691	shark, spiny dogfish
142	rockfish, black	964	shrimp, coonstripe
137	rockfish, bocaccio	961	shrimp, pink
146	rockfish, canary	962	shrimp, sidestripe
149	rockfish, china	965	shrimp, spot
138	rockfish, copper	700	skate, general
154	rockfish, dusky	126	sole, butter
135	rockfish, greenstripe	124	sole, dover
136	rockfish, northern	128	sole, english
139	rockfish, other	122	sole, flathead
147	rockfish, quillback	125	sole, rex
140	rockfish, red	123	sole, rock
153	rockfish, redbanded	132	sole, sand
158	rockfish, redstripe	127	sole, yellowfin
150	rockfish, rosethorn	875	squid, california market
151	rockfish, rougeye	540	trout, steelhead
166	rockfish, sharpchin	134	turbot, greenland
152	rockfish, shortraker		

# NOAA/NMFS Product Code Table

## Processed Fish Codes

<http://www.fakr.noaa.gov/rr/tables/tab13.pdf>

03	<b>Bled only.</b> Throat, or isthmus, slit to allow blood to drain.
04	<b>Gutted, head on.</b> Belly slit and viscera removed.
05	<b>Gutted, head off.</b> IFQ Pacific halibut only.
06	<b>Headed and gutted, with roe.</b>
07	<b>Headed and gutted, Western cut.</b> Head removed just in front of the collar bone, and viscera removed.
08	<b>Headed and gutted, Eastern cut.</b> Head removed just behind the collar bone, and viscera removed.
10	<b>Headed and gutted, tail removed.</b> Head removed usually in front of collar bone, and viscera and tail removed.
11	<b>Kirimi.</b> Head removed either in front of or behind the collar bone, viscera removed, and tail removed by cuts perpendicular to the spine, resulting in a steak.
12	<b>Salted and split.</b> Head removed, belly slit, viscera removed, fillets cut from head to tail but remaining attached near tail. Product salted.
13	<b>Wings.</b> On skates, side fins are cut off next to body.
14	<b>Roe.</b> Eggs, either loose, in sacs or skeins.
15	<b>Pectoral girdle.</b> Collar bone and associated bones, cartilage and flesh.
16	<b>Heads.</b> Heads only, regardless where severed from body.
17	<b>Cheeks.</b> Muscles on sides of head.
18	<b>Chins.</b> Lower jaw (mandible), muscles, and flesh.
19	<b>Belly.</b> Flesh in region of pelvic and pectoral fins and behind head.
20	<b>Filletts with skin and ribs.</b> Meat and skin with ribs attached, from sides of body behind head and in front of tail.
21	<b>Filletts with skin, no ribs.</b> Meat and skin with ribs removed, from sides of body behind head and in front of tail.
22	<b>Filletts with ribs and no skin.</b> Meat with ribs with skin removed, from sides of body behind head and in front of tail.
23	<b>Filletts, skinless/boneless.</b> Meat with both skin and ribs removed, from sides of body behind head and in front of tail.
24	<b>Deep-skin fillet.</b> Meat with skin, adjacent meat with silver lining, and ribs removed from sides of body behind head and in front of tail, resulting in thin fillets.

30	<b>Surimi.</b> Paste from fish flesh and additives.
31	<b>Minced.</b> Ground flesh.
32	<b>Fish meal.</b> Meal from whole fish or fish parts; includes bone meal.
33	<b>Fish oil.</b> Rendered oil from whole fish or fish parts.
34	<b>Milt.</b> In sacs or testes.
35	<b>Stomachs.</b> Includes all internal organs.
36	<b>Octopus/squid mantles.</b> Flesh after removal of viscera and arms.
37	<b>Butterfly, no backbone.</b> Head removed, belly slit, viscera and most of backbone removed; fillets attached.
39	<b>Bones.</b> If meal, report as 32.
54	<b>Gutted, head on, with ice and slime.</b> Belly slit and viscera removed. IFQ Pacific halibut and sablefish only.
57	<b>Gutted, head off, with ice and slime.</b> IFQ Pacific halibut only.
58	<b>Headed and gutted, Eastern cut, with ice and slime.</b> IFQ sablefish only.
86	<b>Donated prohibited species.</b> Number of Pacific salmon or Pacific halibut, otherwise required to be discarded, that is donated to charity under a NMFS-authorized program
97	<b>Other retained product.</b> provide description

## Whole Fish Codes

01	<b>Whole fish/food fish.</b>
02	<b>Whole fish/bait.</b> Processed for bait. Sold.
41	<b>Whole fish/destined for offsite fish meal production.</b>
51	<b>Whole fish/food fish with ice and slime.</b> IFQ sablefish only.
92	<b>Whole fish/onboard bait.</b> Whole fish used as bait on board vessel. Not sold.
93	<b>Whole fish/damaged.</b> Whole fish damaged by observer's sampling procedures.
95	<b>Whole fish/personal use, consumption.</b> Fish or fish products eaten on board or taken off the vessel for personal use. Not sold or utilized as bait.

# 2007 Alaska Fishery Resource Landing Tax Return Developing Commercial Fisheries List

## Effective January 1 - December 31, 2007

Developing commercial fisheries are designated by the Alaska Department of Fish & Game [AS 16.05.050(11)] and are taxed at a lower rate than established commercial fisheries. Below is a list of fish and shellfish species considered to be developing commercial fisheries. Only those species in the locations and gear types indicated qualify for the lower tax and can be reported on a Developing Schedule. If you claim a lower tax rate on a species/location that is not included on the list below, your tax will be adjusted to reflect the higher rate. **If you are claiming a lower tax rate for a developing species, you must indicate on the applicable tax schedule the statistical area in which the resource was harvested.**

### Developing statewide

Aquatic plants  
Arrowtooth flounder  
Freshwater finfish  
Hagfish  
Lamprey  
Sandfish  
Snails (except abalone)  
Squid

### Atka mackerel

Developing species in the Aleutian Islands (in NMFS statistical areas 541, 542 and 543), jig gear only.

### Abalone

Developing in all waters except Southeast (5 AAC 38.100) and Yakutat (5 AAC 38.160).

### Black rockfish

Developing in the Westward Region, west of 164° 44' W longitude only and in Southeast (5 AAC 28.100). Black rockfish is established in Cook Inlet.

### Clams

Developing in all waters except hardshell and razor clams are established in Cook Inlet (5 AAC 38.300) and geoduck clams are established in Southeast (5 AAC 38.100).

### Corals

Established in all areas. No commercial fisheries for corals are allowed.

**Crab [except Dungeness; Tanner (C. bairdi); snow (C. opilio); hair; red, blue, and brown king crab]**

Developing in all waters, unless otherwise noted.

**Flatfish** (flounder, sole, Greenland turbot, Alaska plaice, sanddabs & dabs)

Developing in all waters **except** in Southeast [5 AAC 28.105(a)(1-3)]. Yellow fin, turbot and rock sole are established statewide.

### Herring, food and bait

Developing in the following waters:

- (1) Chignik (5 AAC 27.550);
- (2) Alaska Peninsula - Aleutian Islands (5 AAC 27.600), **except** for the Eastern Aleutians (comprised of the Unimak,

Akutan, and Unalaska Districts and that portion of the Umnak District east of Samalga Pass) where fisheries are established; and

- (3) Adak District, gillnet fishery only (5 AAC 27.657); and
- (4) Bering Sea and Chukchi sea area waters in the following districts only:
  - (a) Port Clarence Districts [5 AAC 27.905(c)], and
  - (b) Kotzebue District [5 AAC 27.905(d)].

### Herring sac roe

Developing in the following waters:

- (1) Alaska Peninsula-Aleutian Islands (5 AAC 27.600);
- (2) Chignik (5 AAC 27.550);
- (3) Adak District, gillnet fishery only (5 AAC 27.657); and
- (4) Kuskokwin, Bering Sea and Chukchi Sea area waters in the following districts only:
  - (a) Port Clarence Districts [5 AAC 27.905(c)],
  - (b) Kotzebue District [5 AAC 27.905(d)],
  - (c) Nunivak District [5 AAC 27.875(d)], and
  - (d) Norton Sound District [5 AAC 27.905 (b)].

**King crab** [red, blue and golden (brown)]

Developing in the St Lawrence Island section of the Bering Sea [5 AAC 34.905(3)].

### Lingcod

Developing in all waters **except** Southeast [5 AAC 28.105(a)(1-3)], Prince William Sound (5 AAC 28.200), and Cook Inlet (5 AAC 28.300).

### Octopus

Developing in all waters, **except** octopi are established in Cook Inlet (5 AAC 38.300).

### Other groundfish (general)

Developing in all waters **except** as noted above, and excluding pollock, Pacific cod, sablefish, halibut, yellowfin sole, Greenland turbot, rock sole and forage fish species which are established statewide.

### Rockfish (except black rockfish)

Developing in all waters **except** in Prince William Sound (5 AAC 28.200), Cook Inlet (5 AAC 28.300), and the Gulf of Alaska including Southeast (5 AAC 28.100, 5 AAC 28.400, 5 AAC 28.500, and 5 AAC 28.550).

### Pacific ocean perch

Developing in all waters except the Gulf of Alaska (5 AAC 28.100, 5 AAC 28.400, 5 AAC 28.500, 5 AAC 28.550) and Bering Sea-Aleutian Islands (5 AAC 28.600, 5 AAC 28.700).

### Salmon

Chum: Developing in the Norton Sound/Port Clarence area [5 AAC 04.200(a) and (b)(4-6)] and Kotzebue Area (5 AAC 03.100).

Pink: Developing in the Atka/Amlia Island area (5 AAC 11.100), the Arctic-Yukon-Kuskokwim Region (5 AAC 03.100, 5 AAC 04.100, 5 AAC 05.100, and 5 AAC 07.100), and the Aleutian Islands Management Area (5 AAC 12.100).

### Sea cucumbers

Developing in the waters of the Westward area west of 159° west longitude (5 AAC 38.400).

### Sea urchins

Green sea urchin: Developing in all waters, **except** Cook Inlet (5 AAC 38.300).

Red sea urchin: Developing in all waters, **except** Cook Inlet (5 AAC 38.300) and Southeast (5 AAC 38.100).

### Shrimp (pot gear)

Developing in the Westward area [Kodiak, Alaska Peninsula/Aleutian Islands (5 AAC 31.500)]. Pot-gear shrimp fisheries are established in Southeast (5 AAC 31.100), Prince William Sound (5 AAC 31.200) and Cook Inlet (5 AAC 31.300).

### Shrimp (all types of trawl gear)

Developing in Bering Sea waters north of latitude 54° 36'. Sidestriped shrimp are established for trawl gear in Prince William Sound (5 AAC 31.200).