2007 Alaska Fisheries Business Tax Return

Department use only envelope #

FSN

574

One return per license. Due April 1, 2008

Federal ☐ EIN or ☐ SSN		Fisheries business license #	Check one: ☐ Original ☐ Amended (attach explanation) ☐ 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	

Amount Due

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

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 2008 estimated tax	8b			
8c. Amount of overpayment to be applied to 2007 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.alaska.gov.

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

Pay online at *www.tax.alaska.gov* or make check payable to **State of Alaska**

Mail to: Alaska Department of Revenue - Tax Division

PO Box 110420 • Juneau, AK 99811-0420

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Validation

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Business name	Federal EIN or SSN	Fisheries Bus. Lic. #

2007 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 2006 Alaska Fisheries Business Tax Return .....

11. **Amended and bonus returns only.** Tax payment made with original and previously filed bonus and amended returns .....

12. **Total payments. Add lines 9, 10 and 11. Enter on page 1, line 6** .....

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If attaching separate schedule, place total value on first line of specific schedule.

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
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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)	
Please Select a Species:					MAP
					MAP
					MAP
					MAP
					MAP
					MAP
					MAP
					MAP
					MAP
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				MAP
Red	4	2	0				MAP
Coho	4	3	0				MAP
Pink	4	4	0				MAP
Chum	4	5	0				MAP
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	
Please Select a Species:					MAP
					MAP
					MAP
					MAP
					MAP
Totals. Enter total value on part 1, line 1, column C					

If attaching separate schedule, place total value on first line of specific schedule.

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
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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)	
	Please Select a Species:					MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
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	
	Please Select a Species:					MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
Totals. Enter total value on part 2, line 1, column B						

If attaching separate schedule, place total value on first line of specific schedule.

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
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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)	
Please Select a Species:					MAP
					MAP
					MAP
					MAP
					MAP
					MAP
					MAP
					MAP
					MAP
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				MAP
Red	4	2	0				MAP
Coho	4	3	0				MAP
Pink	4	4	0				MAP
Chum	4	5	0				MAP
Totals. Enter total value on part 1, line 2, column B							

C. Shore-based Facility

Species	Species code	Pounds	Value	Processing Location Code	
Please Select a Species:					MAP
					MAP
					MAP
					MAP
					MAP
Totals. Enter total value on part 1, line 2, column C					

If attaching separate schedule, place total value on first line of specific schedule.

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
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Schedule 2D Developing: Purchased and Processed

This schedule must be completed for all developing fisheries resources that your company purchased and processed. **Note: a list of developing commercial fisheries is printed after the instructions in this booklet.**

A. Floating Facility

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

B. Shore-based Facility

Area caught	Species	Species code	Pounds	Value	Processing Location Code	
	Please Select a Species:					MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
						MAP
Totals. Enter total value on part 2, line 2, column B						

If attaching separate schedule, place total value on first line of specific schedule.

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
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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
Please Select a Species:				
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
Please Select a Species:				
Totals. Enter total value on part 1, line 3, column C				

If attaching separate schedule, place total value on first line of specific schedule.

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
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Schedule 3D Developing: Transported Unprocessed

This schedule must be completed for all developing 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 B.**

Area Caught	Species	Species code	Pounds	Value	Purchaser's City and State
	Please Select a Species:				
Totals. Enter total value on part 2, line 3, column A					

B. Shore-based Facility and Direct Marketing License Holders

Area Caught	Species	Species code	Pounds	Value	Purchaser's City and State
	Please Select a Species:				
Totals. Enter total value on part 2, line 3, column B					

If attaching separate schedule, place total value on first line of specific schedule.

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
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Schedule 4E Established: Custom Processed by Others

This schedule must be completed 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 License	Fisheries Processor's Name	Species	Species code	Pounds	Value	Processing Location Code (see instructions)	
		Please Select a Species					MAP
							MAP
							MAP
							MAP

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 License	Fisheries Processor's Name	Species	Species code			Pounds	Value	Processing Location Code	
		King	4	1	0				MAP
		Red	4	2	0				MAP
		Coho	4	3	0				MAP
		Pink	4	4	0				MAP
		Chum	4	5	0				MAP

Totals. Enter total value on part 1, line 4, column B

C. Shore-based Facility and Direct Marketing License Holders

Fisheries Processor's License	Fisheries Processor's Name	Species	Species code	Pounds	Value	Processing Location Code	
		Please Select a Species					MAP
							MAP
							MAP
							MAP
							MAP
							MAP
							MAP
							MAP
							MAP

Totals. Enter total value on part 1, line 4, column C

If attaching separate schedule, place total value on first line of specific schedule.

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
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Schedule 4D Developing: Custom Processed by Others

This schedule must be completed 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							
			Please Select a Sp					MAP
								MAP
								MAP
								MAP
								MAP
								MAP
								MAP
								MAP
								MAP
								MAP
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							
			Please Select a Sp					MAP
								MAP
								MAP
								MAP
								MAP
								MAP
								MAP
								MAP
								MAP
								MAP
Totals. Enter total value on part 2, line 4, column B								

If attaching separate schedule, place total value on first line of specific schedule.

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
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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)	
	Please Select a Spe					MAP
						MAP
						MAP
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				MAP
	Red	4 2 0				MAP
	Coho	4 3 0				MAP
	Pink	4 4 0				MAP
	Chum	4 5 0				MAP
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	
	Please Select a Spe					MAP
						MAP
						MAP
Totals. Enter total value on part 1, line 5, column C						

If attaching separate schedule, place total value on first line of specific schedule.

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
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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)	
	Please Select a Spe					MAP
						MAP
						MAP
						MAP
						MAP
						MAP
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	
	Please Select a Spe					MAP
						MAP
						MAP
						MAP
						MAP
						MAP
Totals. Enter total value on part 2, line 5, column B						

If attaching separate schedule, place total value on first line of specific schedule.

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
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Schedule 6 Custom Processor Information

This schedule must be completed for fisheries resources that your company processed for other licensed fisheries businesses. Please provide the information below for each licensed fisheries business for whom you did custom processing during the calendar year. **Use a separate line for each species you processed for each business**. Use additional schedules if more space is needed.

Note: Salmon must be itemized by subspecies.

Fish. Bus. Lic. #	Fisheries business name	Species	Species code	Pounds
		Please Select a Species		

If attaching separate schedule, place total value on first line of specific schedule.

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
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Schedule 7 Sold Unprocessed in Alaska or Under Exclusion (AS 43.75.017)

This schedule must be completed for all established and developing fisheries resources caught and sold headed and/or frozen by fishermen qualifying for the tax exclusion under AS 43.75.017, **as well as** for unprocessed fisheries resources sold in Alaska by your company. Use a separate line for each species you sold to each purchaser. Use additional schedules if more space is needed. **Note: salmon must be itemized by subspecies.**

Purchaser's Information				
Fish. Bus. Lic. #	**Name and Address**	**Species**	**Species code**	**Pounds**
		Please Select a Species:		
Total pounds caught and sold headed and/or frozen, and/or sold unprocessed in Alaska				

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If attaching separate schedule, place total value on first line of specific schedule.

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #
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Schedule 8 Pounds Discarded

This schedule must be completed for all established and developing fisheries reported by your company to the Alaska Department of Fish and Game as discarded. Use a separate line for each species you discarded.

Note: Salmon must be itemized by subspecies.

Species code	Species	Area Discarded	Pounds
	Please Select a Species:		

Business name	Federal EIN or SSN	Fisheries Bus. Lic. #

2007 Alaska Fisheries Business Tax Return | Schedule WB & Schedule EC

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 2007	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.

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

1	Total qualified contributions made during 2007	1	

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	

Schedule SPD Credit and Recapture Summary

Part I

Individual or business name	EIN/SSN

		Total All Licenses		1. Fish. Bus. Lic. #	2. Fish. Bus. Lic. #	3. Fish. Bus. Lic. #	4. Fish. Bus. Lic. #
				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)						
2	Carryforward subject to recapture	0.00	←	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)						
				Amount from Part II, line 4 for each license listed above			
4	Credit generated this year		←	1	2	3	4
				Enter total of all licensed facilities in Total All Licenses column			
5	Total credits available (line 3 plus line 4)						
				Enter tax for each license			
6	Tax on salmon for each licensed facility		←	1	2	3	4
				50% of line 6 for each license, enter total in Total All Licenses column			
7	Tax limitation, 50% of line 6		←	1	2	3	4
				Allocate your credit to individual licensed facilities			
8	**Credit** (enter the lesser of line 5 or line 7)		→	1	2	3	4
				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)						
				Add from Part III, line 5 for each separate license			
10	Total tentative recapture tax (from part III, line 5)		←	1	2	3	4
11	Adjustments	0.00	←	Enter the amount from line 2 above			
				Allocate to individual licenses			
12	**Recapture** tax allocation, line 10 less line 11	0.00	→	1	2	3	4

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.

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Schedule SPD Credit Worksheet

Part II

Individual or business name	EIN/SSN
Check one: ☐ Shorebased ☐ 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)	
		New property placed in service during 2007	
1	Gross qualified investment (line 16, Part IV)		
2	Alaska percentage (from below)	100%	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

Alaska Percentage

Processing vessels must calculate an Alaska percentage to determine if a credit may be claimed. 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. Shore-based facilities should use 100%.

How to calculate the Alaska percentage		Your Alaska percentage
Pounds of salmon processed on the vessel in Alaska / Total pounds of salmon processed on the vessel in and outside of Alaska during the tax year	= Alaska Percentage	= 0% %

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Schedule SPD Recapture Worksheet Part III

Individual or business name	Check one: ☐ Shore-based ☐ 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	☐ Product Development ☐ Utilization	
B	☐ Product Development ☐ Utilization	
C	☐ Product Development ☐ Utilization	
D	☐ Product Development ☐ 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	**Equipment cost** (from Qualified Fees and Expenditures worksheet used to calculate original credit)				
2	**Original credit generated on this equipment**				
3	**Recapture percentage** (see instructions below)	100%	100%	100%	100%
4	**Tentative recapture tax** (multiply line 2 by the percentage on line 3)				
5	Add all amounts from line 4				

Enter on Part I, line 10 in column designated for this license

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).

Schedule SPD - Qualified Expenditures Worksheet

Part IV

Individual or business name	EIN/SSN	Fish. Bus. Lic. #

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	**Add lines 1 through 15**. Enter total here and on Part II, line 1	16	

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2007 Alaska Seafood Marketing Assessment Return

Department use only envelope #	578
FSN	

Due April 1, 2008

Federal ☐ EIN or ☐ SSN			Phone number	Check one:
Individual (last, first, MI) or corporation name			Fax number	☐ Original ☐ Amended (attach explanation)
Business name			Mobile number	☐ Bonus Month: ..... Year: .....
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	**Amended and bonus returns only.** 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.alaska.gov.

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

Pay online at *www.tax.alaska.gov* 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

578

Retain a copy for your records

2007 Alaska Fisheries Business Tax Return Form 0405-574E

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.alaska.gov/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.alaska.gov.

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	Calendar Year 2008
Business name			**Date**
Mailing Address			**Installment amount $**
City	State	Zip + 4	Department use only

Form 0405-574E Rev 12/07 for 2008

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	Calendar Year 2008
Business name			**Date**
Mailing Address			**Installment amount $**
City	State	Zip + 4	Department use only

Form 0405-574E Rev 12/07 for 2008

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	Calendar Year 2008
Business name			**Date**
Mailing Address			**Installment amount $**
City	State	Zip + 4	Department use only

Form 0405-574E Rev 12/07 for 2008

This form must accompany estimated payments

Retain a copy for your records

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**.

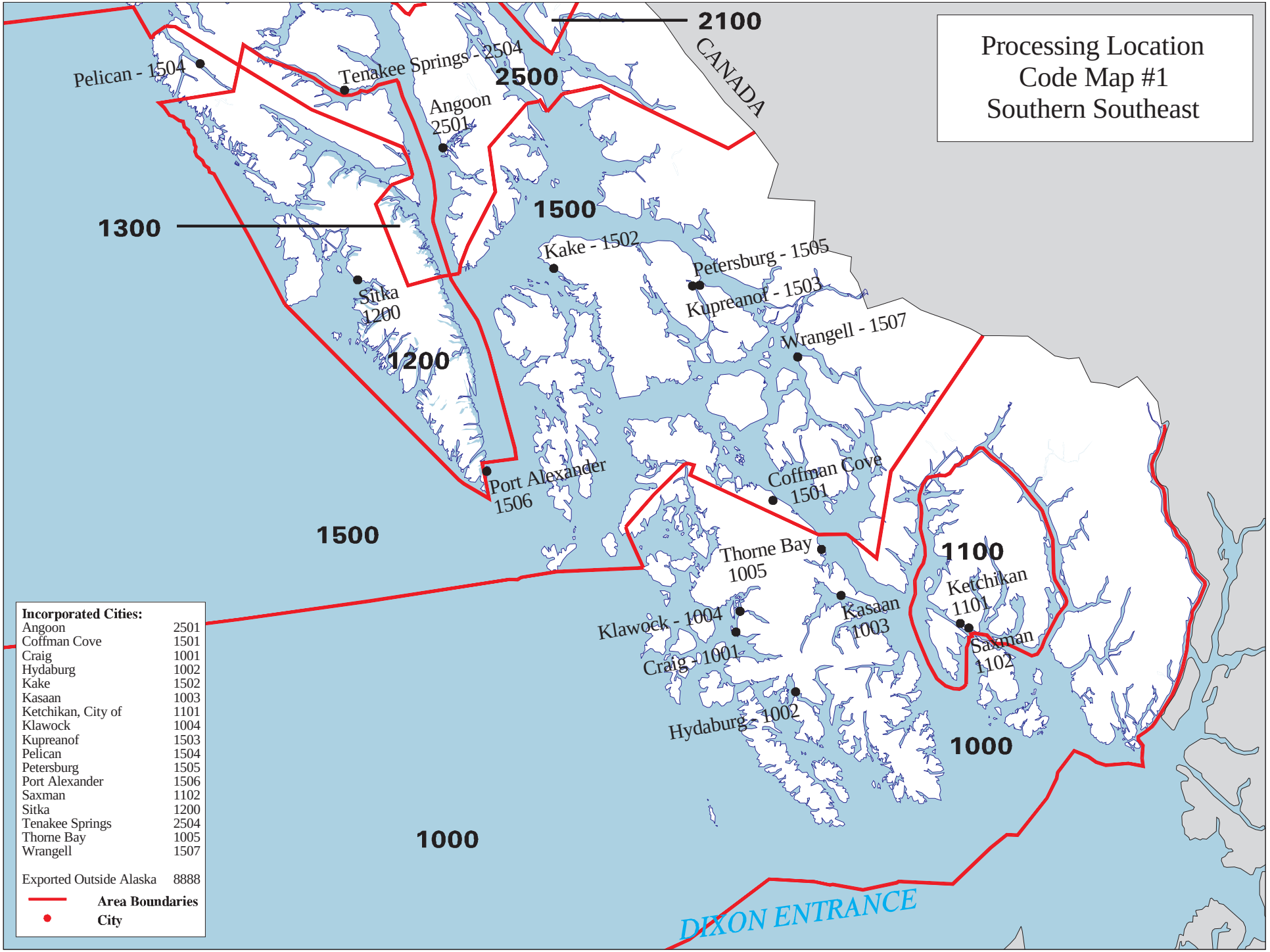
- Pollock harvested in the Alaska Pollock fishery and not landed in Alaska (subject to tax in accordance with the American Fisheries Act), **use location code 9000**.

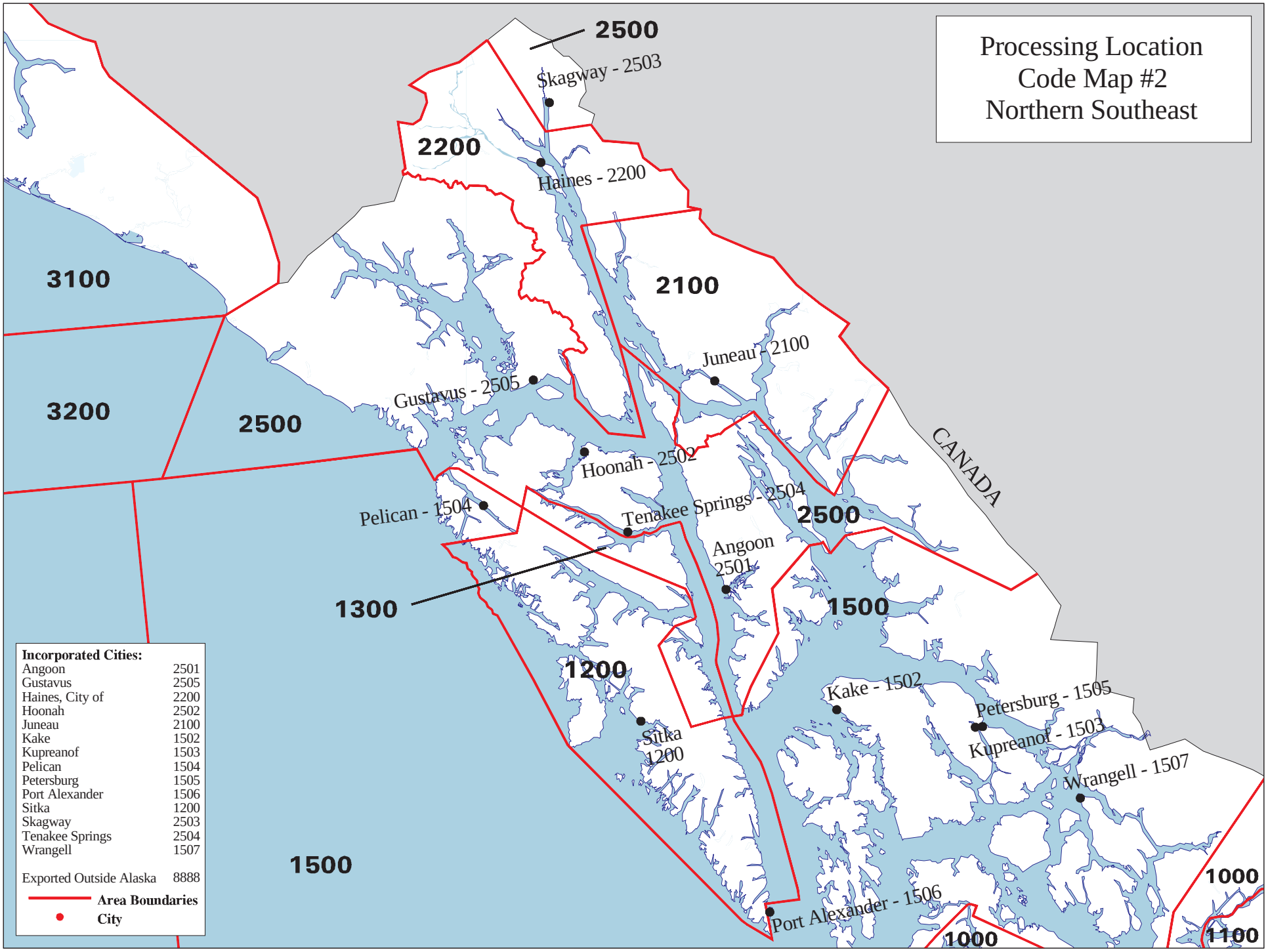
Enter one location code in the assigned block for each line entry on the Fisheries Business Tax or Fishery Resource Landing Tax return. Report each unique combination of species and location separately.

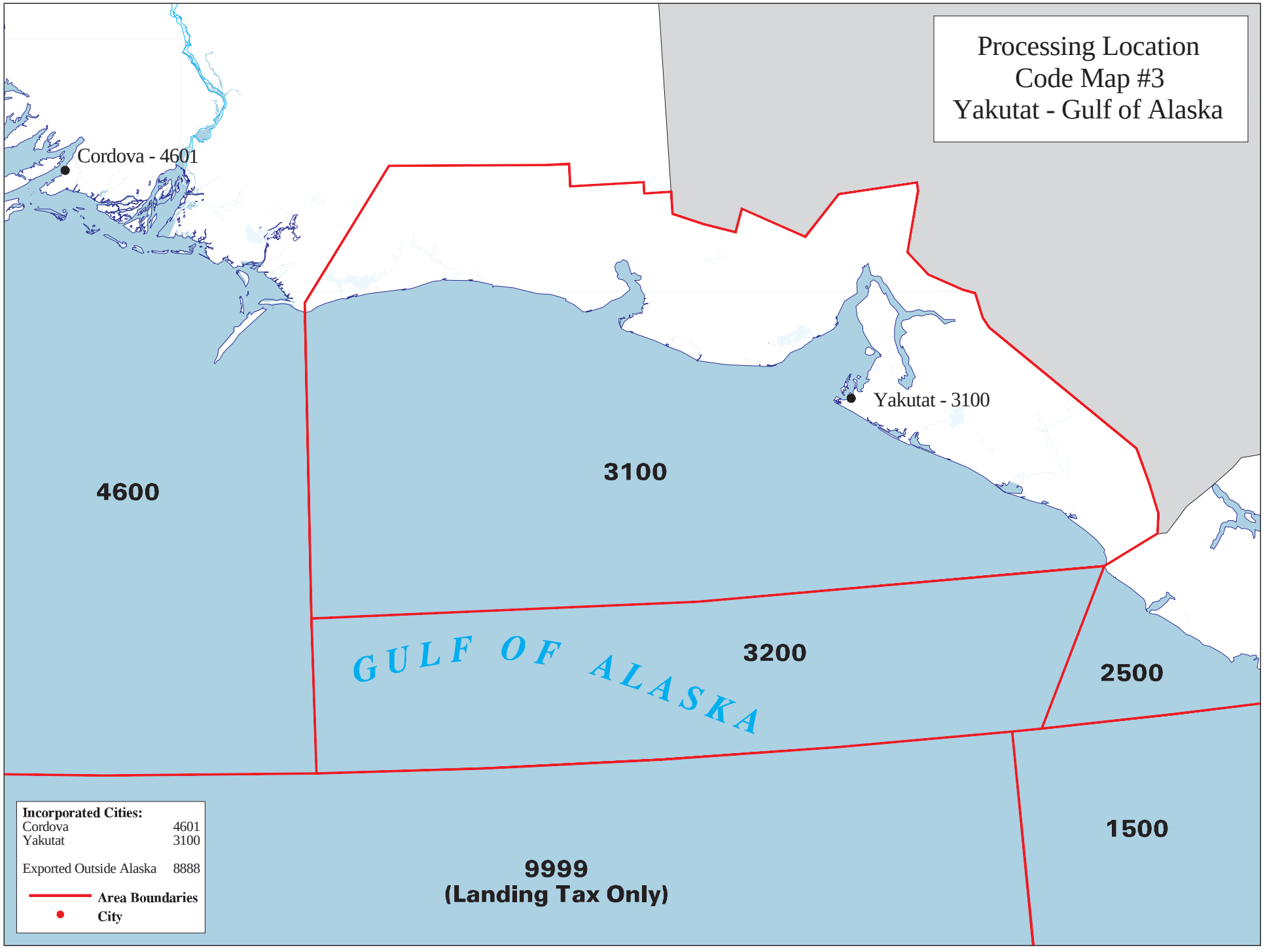
3. IF YOU NEED HELP

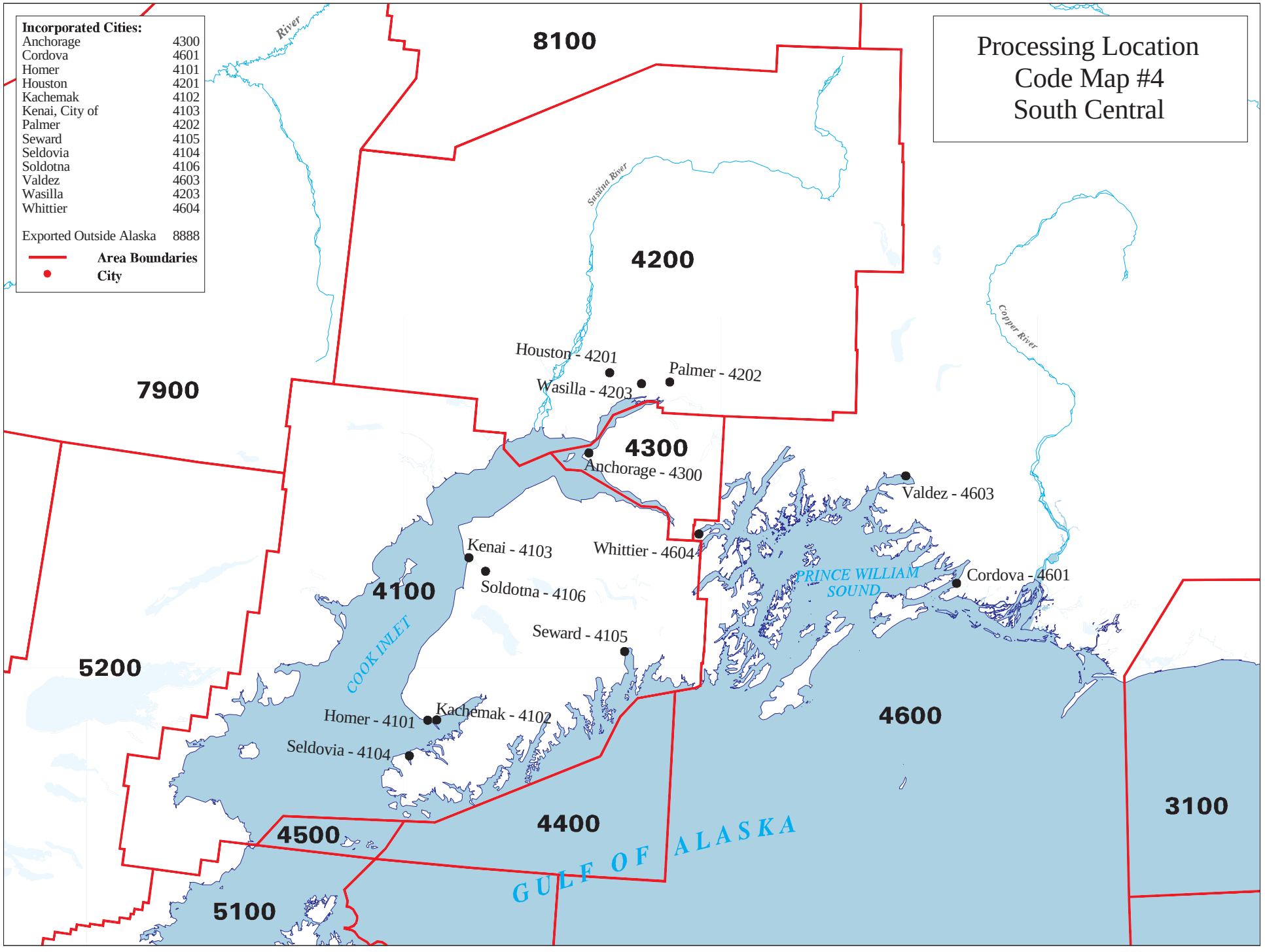
If you have questions regarding processing locations, contact the Share Tax Coordinator at 907.465.3776 or by email at: Dor.tax.Excise@alaska.gov .

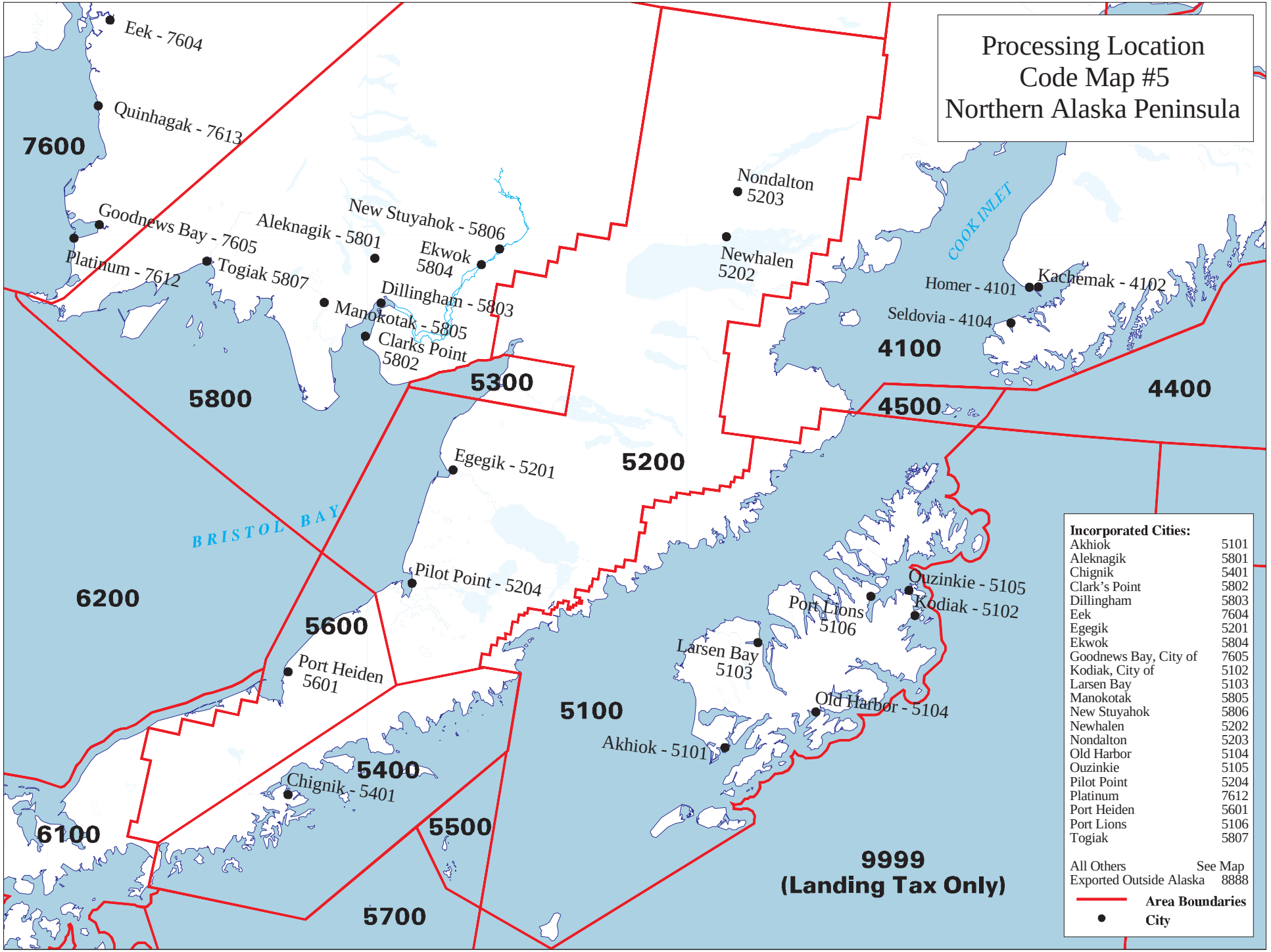
All information provided in this directory is available on our internet home page.
Our URL is: www.Alaska.gov

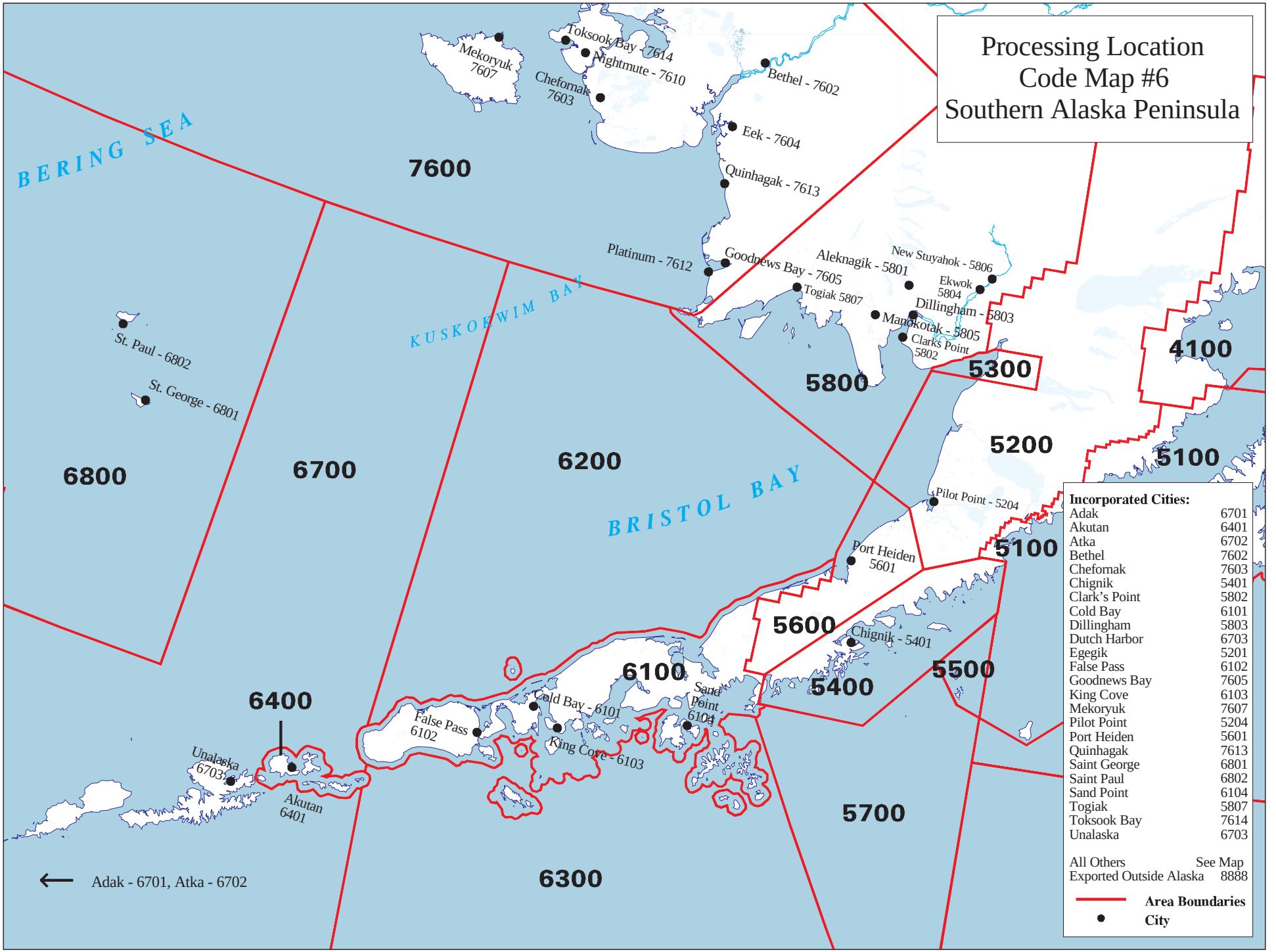

Processing Location
Code Map #1
Southern Southeast
2100
CANADA
Pelican - 1504
Tenakee Springs - 2504
2500
Angoon
2501
1500
1300
Kake - 1502
Petersburg - 1505
Kupreanof - 1503
Sitka
1200
Wrangell - 1507
1200
Port Alexander
1506
Coffman Cove
1501
1500
Thorne Bay
1005
1100
Ketchikan
1101
Kasaan
1003
Klawock - 1004
Saxman
1102
Craig - 1001
Hydaburg - 1002
1000
1000
DIXON ENTRANCE
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

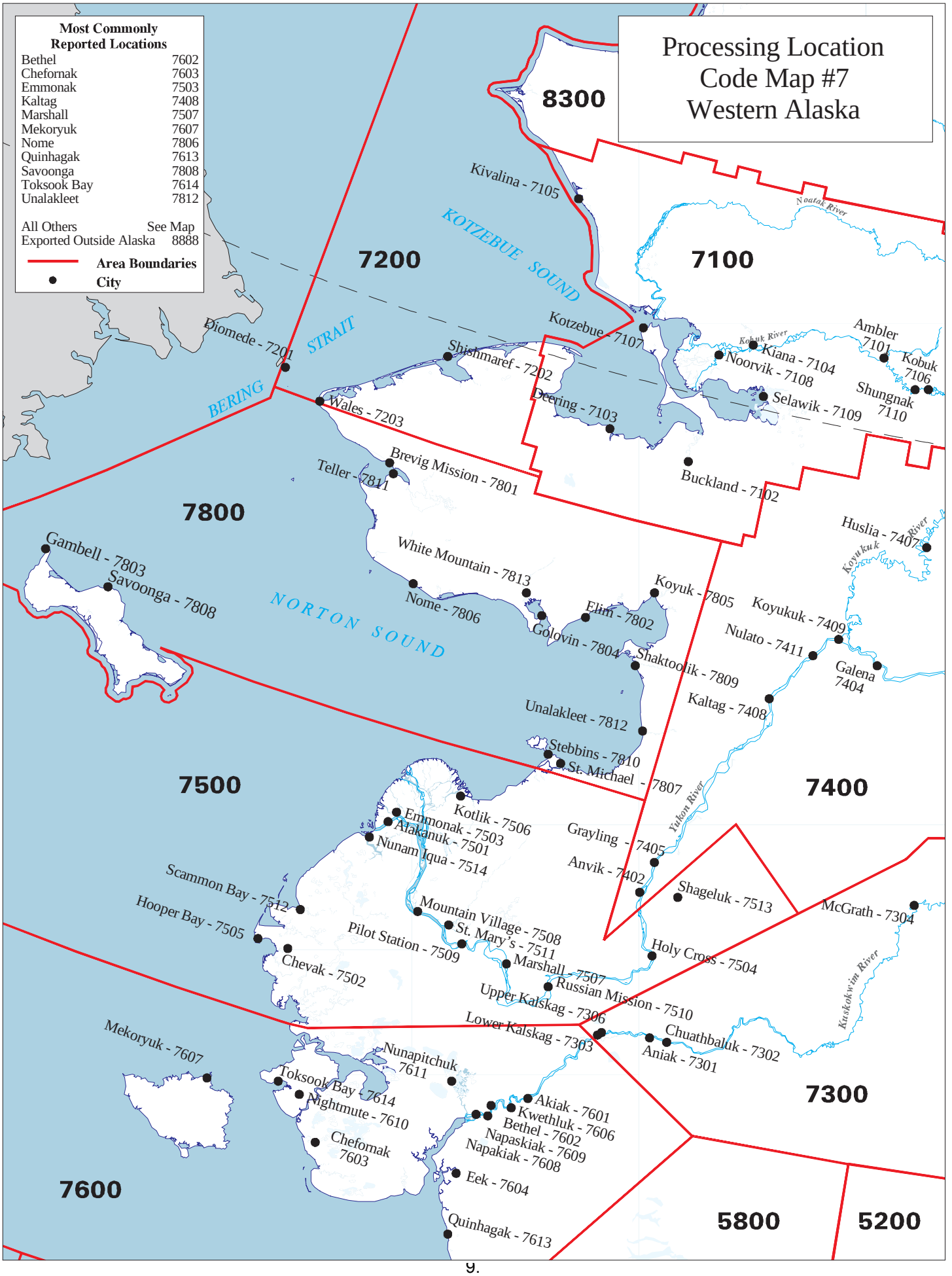

Processing Location
Code Map #2
Northern Southeast
2500
Skagway - 2503
2200
Haines - 2200
3100
2100
Juneau - 2100
3200
2500
Gustavus - 2505
Hoonah - 2502
CANADA
Pelican - 1504
Tenakee Springs - 2504
2500
Angoon
2501
1300
1500
1200
Kake - 1502
Petersburg - 1505
Kupreanof - 1503
Sitka
1200
Wrangell - 1507
1500
1000
Port Alexander - 1506
1000
1100
Incorporated Cities:
Angoon 2501
Gustavus 2505
Haines, City of 2200
Hoonah 2502
Juneau 2100
Kake 1502
Kupreanof 1503
Pelican 1504
Petersburg 1505
Port Alexander 1506
Sitka 1200
Skagway 2503
Tenakee Springs 2504
Wrangell 1507
Exported Outside Alaska 8888
Area Boundaries
City


Processing Location
Code Map #3
Yakutat - Gulf of Alaska
Cordova - 4601
Yakutat - 3100
4600
3100
3200
2500
1500
9999
(Landing Tax Only)
GULF OF ALASKA
Incorporated Cities:
Cordova 4601
Yakutat 3100
Exported Outside Alaska 8888
Area Boundaries
City


Processing Location
Code Map #4
South Central
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
8100
4200
7900
4300
4100
5200
4600
3100
4500
4400
5100
Susitna River
Copper River
River
Houston - 4201
Palmer - 4202
Wasilla - 4203
Anchorage - 4300
Valdez - 4603
Kenai - 4103
Whittier - 4604
Soldotna - 4106
Cordova - 4601
Seward - 4105
Homer - 4101
Kachemak - 4102
Seldovia - 4104
COOK INLET
PRINCE WILLIAM SOUND
GULF OF ALASKA


Processing Location
Code Map #5
Northern Alaska Peninsula
Eek - 7604
Quinhagak - 7613
7600
Goodnews Bay - 7605
Platinum - 7612
Togiak 5807
Aleknagik - 5801
New Stuyahok - 5806
Ekwok
5804
Dillingham - 5803
Manokotak - 5805
Clarks Point
5802
5800
5300
Nondalton
5203
Newhalen
5202
COOK INLET
Homer - 4101
Kachemak - 4102
Seldovia - 4104
4100
4400
4500
5200
Egegik - 5201
BRISTOL BAY
Pilot Point - 5204
6200
5600
Port Heiden
5601
Ouzinkie - 5105
Kodiak - 5102
Port Lions
5106
Larsen Bay
5103
Old Harbor - 5104
5100
Akhiok - 5101
5400
Chignik - 5401
6100
5500
5700
9999
(Landing Tax Only)
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
BERING SEA
KUSKOKWIM BAY
BRISTOL BAY
7600
6800
6700
6200
5800
5300
4100
5200
5100
5100
5600
5400
5500
6100
6400
5700
6300
Mekoryuk 7607
Toksook Bay - 7614
Nightmute - 7610
Chefornak 7603
Bethel - 7602
Eek - 7604
Quinhagak - 7613
Platinum - 7612
Goodnews Bay - 7605
Togiak 5807
Aleknagik - 5801
New Stuyahok - 5806
Ekwok 5804
Dillingham - 5803
Manokotak - 5805
Clarks Point 5802
St. Paul - 6802
St. George - 6801
Pilot Point - 5204
Port Heiden 5601
Chignik - 5401
Sand Point 6104
Cold Bay - 6101
False Pass 6102
King Cove - 6103
Unalaska 6703
Akutan 6401
Adak - 6701, Atka - 6702
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


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
8300
7200
7100
7800
7500
7400
7300
7600
5800
5200
KOTZEBUE SOUND
BERING STRAIT
NORTON SOUND
Noatak River
Kobuk River
Koyukuk River
Yukon River
Kuskokwim River
Kivalina - 7105
Kotzebue - 7107
Diomede - 7201
Shishmaref - 7202
Wales - 7203
Deering - 7103
Buckland - 7102
Noorvik - 7108
Kiana - 7104
Selawik - 7109
Ambler 7101
Kobuk 7106
Shungnak 7110
Brevig Mission - 7801
Teller - 7811
Gambell - 7803
Savoonga - 7808
White Mountain - 7813
Nome - 7806
Golovin - 7804
Elim - 7802
Koyuk - 7805
Koyukuk - 7409
Huslia - 7407
Nulato - 7411
Galena 7404
Shaktoolik - 7809
Kaltag - 7408
Unalakleet - 7812
Stebbins - 7810
St. Michael - 7807
Kotlik - 7506
Emmonak - 7503
Alakanuk - 7501
Nunam Iqua - 7514
Grayling - 7405
Anvik - 7402
Shageluk - 7513
McGrath - 7304
Scammon Bay - 7512
Hooper Bay - 7505
Chevak - 7502
Mountain Village - 7508
St. Mary's - 7511
Pilot Station - 7509
Marshall - 7507
Russian Mission - 7510
Holy Cross - 7504
Upper Kalskag - 7306
Lower Kalskag - 7303
Chuathbaluk - 7302
Aniak - 7301
Mekoryuk - 7607
Nunapitchuk 7611
Toksook Bay - 7614
Nightmute - 7610
Chefornak 7603
Akiak - 7601
Kwethluk - 7606
Bethel - 7602
Napaskiak - 7609
Napakiak - 7608
Eek - 7604
Quinhagak - 7613