

Alaska Fisheries Business Tax Return 2008

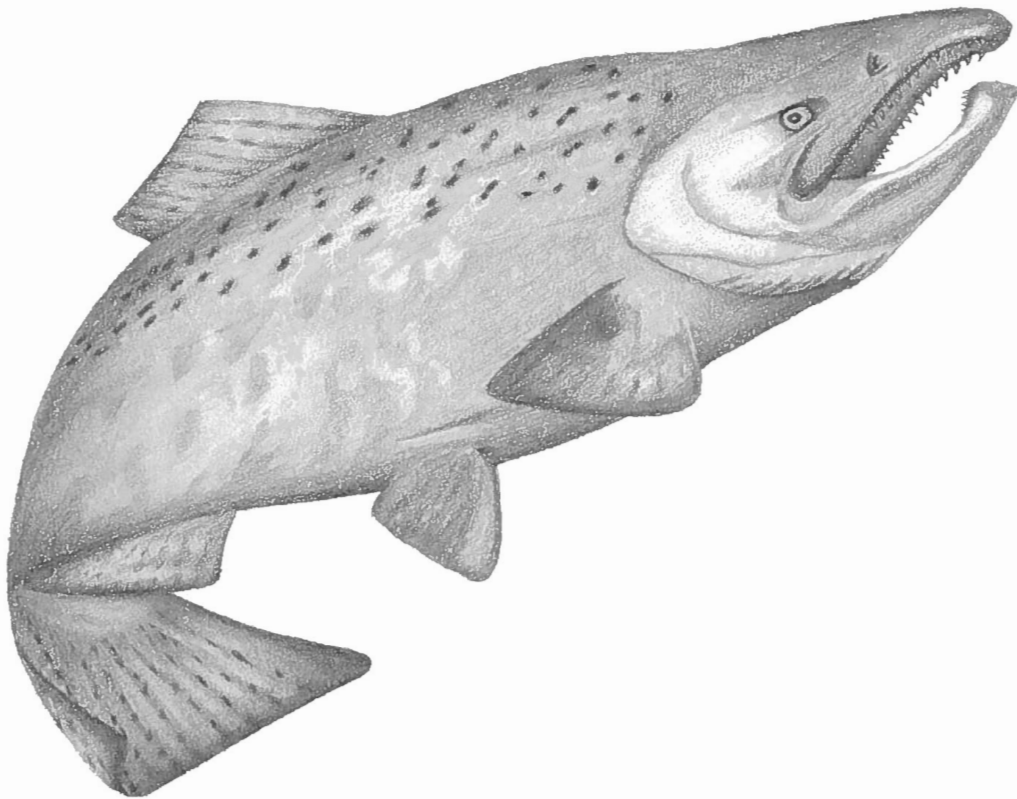
Instructions

Developing Commercial Fisheries List

Tax Return Schedules

Processing Activity Schedules

Alaska Seafood Marketing Assessment Return (0405-578)



- Sarah Wilson
12/19/08

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WHO MUST FILE?

Any person or business that has, or is required to have, an Alaska fisheries business license under AS 43.75 including:

- Persons or businesses that processed fisheries resources in Alaska.
- Licensed fisheries businesses that had fisheries resources processed by a fisheries business in Alaska.
- Persons or businesses that transported unprocessed fisheries resources out of Alaska.
- Commercial fishermen who process fisheries resources.

Examples of those required to file include canneries, cold storages, custom processors, commercial fishermen who process their catch, freezer ships and processing plants.

DUE DATE

The statutory due date for filing the 2008 Alaska Fisheries Business Tax Return and paying the tax falls on March 31, 2009. The tax return and payment will be considered timely as long as they are postmarked or received by March 31, 2009.

NEED HELP?

If you have questions not addressed in these instructions, need more information or require assistance, contact the Tax Division at dor.tax.fishexcise@alaska.gov or call 907-465-2320.

AVOID COMMON MISTAKES

- If your company has one or more licenses and the aggregate tax payment (including seafood marketing assessment) is greater than \$150,000, you must wire transfer the funds or use TOPS (Tax Online Payment System) to avoid wire transfer fees. See payment instructions on page V.
- Enter your name and fisheries business license number as they appear on your 2008 fisheries business license. Sign and date the form before submission.
- Use the correct schedules. This Alaska Fisheries Business Tax Return booklet contains separate schedules for each processing and exporting activity. Complete all schedules that correspond with your activities for the year. See Processing Activity Schedules.
- Use the correct processing location code so that we can share your tax with the proper community. See Alaska Fisheries Processing Location Code Maps and Directory at www.tax.alaska.gov/fish or request a copy from the shared

tax coordinator at 907-465- 3776. **Note: your return is not complete without all processing location codes.**

- If you received a fisheries business license for 2008, you must file a return even if you had no activity for 2008. Write “no processing or exporting” across the tax liability section on the front of the tax return, enter zeros on lines 1a through 1c and sign at the bottom of the return. **Note: a liability may still exist for the salmon enhancement tax.**
- Remember to report and claim all tax prepayments. The licensing fee of \$25 is **not** a tax prepayment.

GENERAL INSTRUCTIONS

You may request additional forms from the Tax Division (see “Need Help?” above). Forms are available on our website at www.tax.alaska.gov/fish.

Estimated Tax

Taxpayers may make estimated tax payments. Estimated payments other than online and wire transfer payments must be accompanied by Form 0405-574E at the back of this booklet.

Extension for Filing Return

If you need a filing extension, you must submit a written request to the Tax Division no later than 15 calendar days before the return is due. **Note: An extension of time to file is not an extension of time to pay taxes. You must remit full payment by March 31, 2009.**

Penalties for Failure to File or Pay

A penalty will be assessed for failure to timely file the return or failure to timely pay the tax. Each penalty is computed at 5% per 30-day period or fraction of a period, up to a maximum of 25%, on the tax not paid by the payment due date. In addition to penalties, failure to file a proper return and pay your taxes by March 31, 2009 will result in the suspension of or delay in issuing your 2009 license.

Interest Rates on Tax Due

Refer to interest rates posted at www.tax.alaska.gov.

Amended Returns

To correct a previously filed Alaska Fisheries Business Tax Return, check the amended box in the upper right corner of the return and attach a statement explaining the reason for the amendment. Complete and submit the entire tax return, including processing activity and credit schedules (if applicable), **using the corrected amounts.**

Bonus or Other Additional Payments to Fishermen

To report bonus or additional payments made to fishermen, check the bonus box in the upper right corner of the

return and include the month and year of the payment. Complete and submit the entire tax return, including processing activity and credit schedules (if applicable), **using the corrected amounts.** The bonus return and additional tax are due no later than the last day of the month following the month in which the payments were made. If you make bonus payments before filing your original fisheries business tax return, include those payments as part of the values reported on your original tax return.

PROCESSING & EXPORTING ACTIVITY SCHEDULES

The Alaska Fisheries Business Tax Return booklet includes a separate schedule for each processing activity. The forms required depend on your business activities. Refer to the following schedule descriptions to determine which forms you must complete with your return.

Schedule 1 – Caught and Processed

Use this schedule to report fisheries resources your company caught and processed. Use the processing location code assigned to the area where the processing took place.

Schedule 2 – Purchased and Processed

Use this schedule to report fisheries resources your company purchased and processed. Include fisheries resources that were purchased from fishermen claiming exclusion from the fisheries business tax. Use the processing location code assigned to the area where the processing took place.

Schedule 3 – Transported Unprocessed

Use this schedule to report fisheries resources transported unprocessed outside the taxing jurisdiction of Alaska. You **must** include the city and state of the purchaser for each fisheries resource transported unprocessed.

Schedule 4 – Custom Processed by Others

Use this schedule to report fisheries resources that were custom processed for your company by another fisheries business in Alaska. Include the name and 2008 fisheries business license number of the custom processor. Use the processing location code assigned to the area where the processing took place.

Schedule 5 – Custom Processed for Others

Use this schedule to report fisheries resources your company custom processed for someone **not licensed** as a fisheries business in Alaska. Include the resource owner’s name and address. Use the processing location code assigned to the area where the processing took place.

Schedule 6 – Custom Processor Information

Use this schedule to report fisheries resources your company custom processed for another licensed fisheries busi-

ness. Include the resource owner's name and 2008 fisheries business license number.

Schedule 7 – Sold Unprocessed in Alaska or Under Exclusion (AS 43.75.017)

Use this schedule to report all fisheries resources sold unprocessed in Alaska by your company. Include the name and address of the purchaser. Use this schedule to also report fisheries resources you caught and sold to a licensed fisheries business that were not processed beyond heading, gutting, cleaning, freezing and glazing. Include the purchaser's name and 2008 fisheries business license number.

Schedule 8 – Pounds Discarded

Use this schedule to report all discarded fisheries resources that were reported to the Alaska Department of Fish and Game.

PROCESSING LOCATION CODES

The fisheries business tax is shared with organized boroughs and incorporated cities in Alaska. Each processing area or incorporated city has an assigned code. A directory of maps is included in the Alaska Fisheries Processing Location Code Maps and Directory at www.tax.alaska.gov/fish or you may request a copy from the shared tax coordinator at 907-465-3776.

If fisheries resources were:

- Processed within the city limits of an incorporated city in Alaska, use the location code of the incorporated city.
- Processed in an area that is not within the city limits of an incorporated city, use the location code for the area.
- Exported unprocessed outside of Alaska, use location code 8888.

Enter one location code in the assigned block for each completed line entry. If you processed 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 processing location code.**

ALASKA SEAFOOD MARKETING ASSESSMENT (FORM 0405-578)

The seafood marketing assessment is computed on the aggregate value of all seafood resources. If you have one or more fisheries business licenses (applied for under the same EIN/SSN), you are required to file a single seafood marketing assessment return for the aggregate total value from all your fisheries business tax returns. Only persons or businesses that produce \$50,000 or more in value of seafood resources in Alaska must pay this tax.

To report bonus or additional payments made to fishermen, check the bonus box in the upper right corner of the return. Complete and submit the form using the corrected amounts. Bonus returns should be submitted to the department along with tax due no later than the last day of the month following the month in which the payments were made. If you make additional payments before filing your seafood marketing assessment, you should include those payments as part of the values reported on your original seafood marketing assessment (Form 0405-578).

SALMON PRODUCT DEVELOPMENT

TAX CREDIT

A licensed fisheries business may claim a Salmon Product Development (SPD) tax credit for **new equipment used to develop salmon products.**

Who May Qualify for This Credit

If you processed salmon in Alaska and placed qualified new equipment in service in the state, you may qualify for a credit.

SPD Instructions

Use the SPD credit and recapture worksheets (Part II and III) to calculate the credit allowed or recapture required. The credit may be applied against the salmon tax liability of any licensed facility operated by the taxpayer.

Taxpayers with more than one licensed facility must report each facility's activities in a separate column for each fisheries business license.

Attach a copy of Part I and all worksheets to your tax return. If you have more than one licensed facility, attach a copy of all forms and worksheets to the return for each licensed facility that generated a credit, had a recapture event, or to which you allocated a credit or recapture.

Forms are available on our website at www.tax.alaska.gov/fish and click on forms. Photocopy the forms as needed or request additional forms from the Tax Division.

Effective Dates

The credit is for a qualified investment placed in service after 12/31/2005 and before 01/01/2012. Carry forward and recapture provisions apply for up to three years.

Limitations

A credit can not exceed 50% of the amount of tax liability incurred from processing salmon. An unused credit may be carried forward and applied against the tax on salmon for three years, subject to the 50% limitation.

Vessels must perform 50% or more of their total salmon processing in Alaska (see the “Alaska Percentage” definition) in order to qualify for the credit on new property. If you qualify, your qualified investment is limited to the investment in new property multiplied by your “Alaska Percentage.”

A qualified expenditure or investment for which credit is claimed under AS 43.75.035 may not be claimed for any other credit under AS 43.

No credit may be taken by a taxpayer in arrears in the payment of assessments under AS 16.51.120 (Alaska Seafood Marketing), AS 23.20 (Unemployment Insurance), or all taxes under AS 43 (for example Alaska Fisheries Business, Dive, Corporate).

Carry Forward

Any unused credit may be carried forward and applied against the tax liability incurred on salmon for the following three tax years.

Recapture (Payback) Provisions

If property for which a credit was claimed under AS 43.75.035 is sold, disposed of or removed from service in the state within three years from the date it was originally placed in service, it is subject to recapture (payback).

The amount of credit recapture is determined by the length of time the property was in use in Alaska. If the property is sold, disposed of or removed from service in:

- the same year the property was placed in service or the first year following the year the property was placed in service, the recapture percentage is 100%
- the second year following the year the property was placed in service, the recapture percentage is 75%
- the third year following the year the property was placed in service, the recapture percentage is 50%
- the fourth or subsequent year following the year the property was placed in service, there is no recapture.

Equipment used on a vessel is considered to have been removed from the state on the **first day of a tax year in which the proportion of raw salmon processed in the state on the vessel is less than 50 percent of the total weight of raw salmon processed** on the vessel in and outside of the state (the “Alaska Percentage”).

Once recaptured, the credit cannot be reinstated, even if the Alaska Percentage exceeds 50% in a subsequent tax

year.

Part I Schedule SPD Credit and Recapture Summary

The summary schedule calculates the total credit available, the credit limit, carry forwards and recapture tax. Taxpayers with multiple facilities must complete one column for each license. The total column represents the combined credits generated and recaptured by individual facilities.

The taxpayer must assign the total credit and recapture tax to its facilities, which are reported on separate fisheries business tax returns. Attach this form to each license to which a credit or recapture tax is allocated.

Part II Schedule SPD Credit Worksheet

You must complete a separate worksheet for each licensed facility that generated a credit to determine the amount of credit generated by that facility during the tax year. If you processed only salmon and only in Alaska, your Alaska Percentage (line 2) is 100% and your salmon tax liability is the same as your fisheries business tax liability.

Part III Schedule SPD Recapture Worksheet

Use this form to determine the amount to be paid back (recaptured) for previous tax credits claimed for equipment sold or taken out of service.

Part IV Qualified Expenditures Worksheet

List all new property for which you are claiming a credit.

SPD Tax Credit Definitions

Alaska Percentage is the percentage of salmon processed on your vessel in Alaska. The percentage is calculated by dividing the pounds of raw salmon processed in the state by the total weight of raw salmon processed on the vessel in and outside of the state. **If that amount is less than 50%, the SPD credits are not available for this vessel.**

First placed into service means the moment when new property or new equipment is first used for its intended purpose.

New equipment means tangible, depreciable personal property with a useful life of three years or more whose original use commences with the taxpayer and does not include property first used by another person.

Qualified investment means the investment cost in depreciable tangible personal property with a **useful life of three years or more** to be used predominantly to produce value-added salmon products beyond heading and gutting of the salmon. The definition of “property” includes equipment to be used for: filleting, skinning, portioning, mincing, forming, extruding, stuffing, injecting, mixing, marinating, preserving, drying, smoking,

brining, packaging, blast freezing or pin bone removal.

Useful life means the useful life of equipment that is or would be applicable for purposes of depreciation.

Valued-added salmon product means the product of a salmon that is processed beyond heading, gutting or separation in a manner that materially enhances the value of the salmon product, such as shelf-stable, retort pouched, smoked, pickled, or filleted salmon, ikura, leather, or jerky. Value added salmon product does not include a salmon or salmon product that:

- has been subjected to only one or more of heading, gutting, freezing, packaging, quality assurance practices or value retention practices;
- is salmon skeins or other unprocessed salmon products whether fresh or frozen;
- is canned, except for salmon products in a pop-top can; or
- is produced out of the state.

OTHER TAX CREDIT SCHEDULES

Schedule WB - A.W. "Winn" Brindle Scholarship is a tax credit for contributions made during the tax year to the A.W. "Winn" Brindle Memorial Scholarship fund. The credit is limited to 5% of the business tax liability.

File only one Schedule WB, even if your company files more than one return.

Schedule EC - Education Credit is 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.

Taxpayers that are claiming this credit should attach a schedule showing their computations and enter the total credit claimed on line 4 of Schedule EC.

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

state taxes.

File only one Schedule EC, even if your company files more than one return.

GENERAL DEFINITIONS

Processing means any activity that modifies the physical condition of a fisheries resource, including butchering, freezing, salting, cooking, canning, dehydrating or smoking. Processing does not include gutting, gilling or icing fish, or decapitating shrimp, on a vessel while on the fishing grounds when necessary to maintain product quality or prevent loss from decomposition. The removal, rinsing and icing of salmon roe is not considered processing.

Custom processor is a person or company that processes a fisheries resource on behalf of another person or company (that is unrelated to the processor). If the person or company that owns the fish does not have a fisheries business license, the custom processor is liable for the fisheries business tax. If a fisheries resource is custom processed on behalf of a person or company that has a current fisheries business license, the owner of the resource is liable for the tax. To verify whether a custom processor or owner of a fisheries resource has a current fisheries business license, go to www.tax.alaska.gov/fish or contact us.

Value means the market value of the fisheries resource if the taking of the fisheries resource is done in company-owned or company-subsidized boats operated by employees of the company, or in boats that are operated under lease to or from the company or other arrangement with the company, and if the fisheries resource is delivered to the company.

For fisheries resources other than those described above, the value of a fisheries resource processed is generally the value of the price paid to the fisherman for the fisheries resource. This includes, but is not limited to, indirect consideration and bonus amounts paid for fuel, supplies, gear, tender fees, ice, handling or delivery, either at the time of purchase of the resource or tendered as a deferred or delayed payment.

PAYMENT

The Tax Division offers a Tax Online Payment System (TOPS) that allows you to make electronic payments.

If paying by check, make payable to the State of Alaska. Payment must be submitted with the appropriate return and identified by name, address, tax year and social security number (SSN) or federal employer identification number (EIN).

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

TOPS is an Automated Clearing House (ACH) debit system. Some companies have a debit block on their bank account. If your bank account has an ACH debit blocker, your TOPS payment request will be rejected by your bank.

If your account has a debit block, or you suspect that it does, contact your bank to register the State of Alaska as an authorized ACH debit originator before making a payment through TOPS. The company ID Number for the Alaska Department of Revenue is 0000902050. Rejected payments may result in penalties and/or interest.

TOPS does not accept ACH credit or credit card transactions. For more information, contact your financial institution or the Tax Division at 907-465-3776.

Wire Transfer

Notify the Treasury Division by fax at 907-465-4019 or email at dor.trs.cashmgmt@alaska.gov regarding a wire transfer by 2 p.m. on the business day prior to the wire transfer settlement date. Provide taxpayer name, EIN, license number (if applicable), tax type, tax period, payment amount, date of transfer and contact telephone number in the fax or email for proper identification of the payment.

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

TAX RETURN & PAYMENT MAILING ADDRESS

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

2008 Alaska Fisheries Business Tax Return Developing Commercial Fisheries List

Effective January 1 - December 31, 2008

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 (5 AAC 28.300)

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 and blue.

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, Greenland 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;

- (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 District [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);
- (4) Kuskokwim, 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)]; and
- (5) Arctic-Yukon- Kuskokwim region (5 AAC 03.100, 5 AAC 04.100, 5 AAC 05.100 and 5 AAC 07.100)

King crab

 [red and blue]

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 walleye pollock, Pacific cod, sablefish, halibut, yellowfin sole, Greenland turbot, rock sole and forage fish species

which are established statewide.

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).

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).

Salmon

Chum: Developing in the Norton Sound/ Port Clarence area [5 AAC 04.200(a) and (b) (4-6)] and Kotzebue, Kuskokwim and Norton Sound areas (5 AAC 03.100, 5 AAC 07.100 and 5 AAC 04.100).

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).

Species Code List for Fisheries Business

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

Code	Common name		
0	Unknown Fish Species Reported	160	sculpin, general
100	groundfish, general	162	sculpin, slimy
110	cod, pacific (gray)	166	rockfish, sharpchin
120	flounder, general	168	rockfish, unspecified demersal
121	flounder, arrowtooth	169	rockfish, unspecified pelagic
122	sole, flathead	175	rockfish, yellowmouth
123	sole, rock	191	greenling, rock
124	sole, dover	192	greenling, whitespot
125	sole, rex	193	greenling, atka mackerel
126	sole, butter	200	halibut
127	sole, yellowfin	210	eels or eel-like fish
128	sole, english	213	grenadier (rattail)
129	flounder, starry	215	prowfish
130	lingcod	216	lumpsucker
132	sole, sand	230	herring byproducts
133	flounder, alaska plaice	231	herring, roe on kelp
134	turbot, greenland	232	herring, roe only
135	rockfish, greenstripe	233	herring, bait
136	rockfish, northern	234	herring, with sac roe
137	rockfish, bocaccio	235	herring, food
138	rockfish, copper	260	cod, longfin
139	rockfish, other	270	pollock (whiting)
140	rockfish, red	400	salmon, roe (unspecified)
141	perch, pacific ocean	401	salmon roe, chinook
142	rockfish, black	402	salmon roe, sockeye
143	rockfish, thornyhead (idiots)	403	salmon roe, coho
144	rockfish, unspecified slope	404	salmon roe, pink
145	rockfish, yelloweye (red snapper)	405	salmon roe, chum
146	rockfish, canary	410	salmon, chinook
147	rockfish, quillback	411	salmon, chinook under 21 in.
148	rockfish, tiger	420	salmon, sockeye
149	rockfish, china	430	salmon, coho
150	rockfish, rosethorn	440	salmon, pink
151	rockfish, rougheye	450	salmon, chum
152	rockfish, shortraker	510	smelt, general
153	rockfish, redbanded	516	smelt, capelin
154	rockfish, dusky	530	dolly varden (general)
155	rockfish, yellowtail	531	dolly varden (anadromous)
156	rockfish, widow	540	trout, steelhead
157	rockfish, silvergray	570	inconnu (sheefish)
158	rockfish, redstripe	580	whitefish, general
		583	whitefish, least cisco
		585	whitefish, bering cisco
		588	whitefish, broad
		589	whitefish, humpback
		600	lamprey, pacific
		681	sturgeon, green
		689	shark, general
		690	shark, salmon
		691	shark, spiny dogfish
		692	Pacific sleeper shark
		700	skate, general
		710	sablefish (blackcod)
		815	clam, geoduck
		830	clam, razor
		850	scallop, weathervane
		870	octopus
		875	squid, california market
		880	oysters
		890	snails
		892	sea urchin, red
		895	sea cucumber
		896	sea urchin
		910	crab, dungeness
		921	crab, red king
		922	crab, blue king
		923	crab, brown king
		924	crab, scarlet king
		926	crab, red king (deadloss)
		930	crab, tanner (general)
		931	crab, tanner, bairdi
		932	crab, tanner, opilio
		933	crab, tanner, grooved
		934	crab, tanner, triangle
		937	crab, tanner (bairdi, deadloss)
		938	crab, tanner (opilio, deadloss)
		960	shrimp, general
		961	shrimp, pink
		962	shrimp, sidestripe
		964	shrimp, coonstripe
		965	shrimp, spot
		969	shrimp, (general, deadloss)
		970	pollock (whiting--CDQ)

Species Code List for Fisheries Business

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

Code	Common name	Code	Common name	Code	Common name
815	clam, geoduck	880	oysters	430	salmon, coho
830	clam, razor	692	Pacific Sleeper Shark	440	salmon, pink
260	cod, longfin	141	perch, pacific ocean	400	salmon, roe (unspecified)
110	cod, pacific (gray)	270	pollock (whiting)	420	salmon, sockeye
922	crab, blue king	970	pollock (whiting--CDQ)	850	scallop, weathervane
923	crab, brown king	215	prowfish	160	sculpin, general
910	crab, dungeness	142	rockfish, black	162	sculpin, slimy
921	crab, red king	137	rockfish, bocaccio	895	sea cucumber
926	crab, red king (deadloss)	146	rockfish, canary	896	sea urchin
924	crab, scarlet king	149	rockfish, china	892	sea urchin, red
937	crab, tanner (bairdi, deadloss)	138	rockfish, copper	689	shark, general
930	crab, tanner (general)	154	rockfish, dusky	690	shark, salmon
938	crab, tanner (opilio, deadloss)	135	rockfish, greenstripe	691	shark, spiny dogfish
931	crab, tanner, bairdi	136	rockfish, northern	969	shrimp, (general, deadloss)
933	crab, tanner, grooved	139	rockfish, other	964	shrimp, coonstripe
932	crab, tanner, opilio	147	rockfish, quillback	960	shrimp, general
934	crab, tanner, triangle	140	rockfish, red	961	shrimp, pink
531	dolly varden (anadromous)	153	rockfish, redbanded	962	shrimp, sidestripe
530	dolly varden (general)	158	rockfish, redstripe	965	shrimp, spot
210	eels or eel-like fish	150	rockfish, rosethorn	700	skate, general
133	flounder, alaska plaice	151	rockfish, roughey	516	smelt, capelin
121	flounder, arrowtooth	166	rockfish, sharpchin	510	smelt, general
120	flounder, general	152	rockfish, shortraker	890	snails
129	flounder, starry	157	rockfish, silvergray	126	sole, butter
193	greenling, atka mackerel	143	rockfish, thornyhead (idiots)	124	sole, dover
191	greenling, rock	148	rockfish, tiger	128	sole, english
192	greenling, whitespot	168	rockfish, unspecified demersal	122	sole, flathead
213	grenadier (rattail)	169	rockfish, unspecified pelagic	125	sole, rex
100	groundfish, general	144	rockfish, unspecified slope	123	sole, rock
200	halibut	156	rockfish, widow	132	sole, sand
230	herring byproducts	145	rockfish, yelloweye (red snapper)	127	sole, yellowfin
233	herring, bait	175	rockfish, yellowmouth	875	squid, california market
235	herring, food	155	rockfish, yellowtail	681	sturgeon, green
231	herring, roe on kelp	710	sablefish (blackcod)	540	trout, steelhead
232	herring, roe only	401	salmon roe, chinook	134	turbot, greenland
234	herring, with sac roe	405	salmon roe, chum	0	Unknown Fish Species Reported
570	inconnu (sheefish)	403	salmon roe, coho	585	whitefish, bering cisco
600	lamprey, pacific	404	salmon roe, pink	588	whitefish, broad
130	lingcod	402	salmon roe, sockeye	580	whitefish, general
216	lumpsucker	410	salmon, chinook	589	whitefish, humpback
870	octopus	411	salmon, chinook under 21 in.	583	whitefish, least cisco
		450	salmon, chum		