

# Alaska Fisheries Business Tax Return 2009

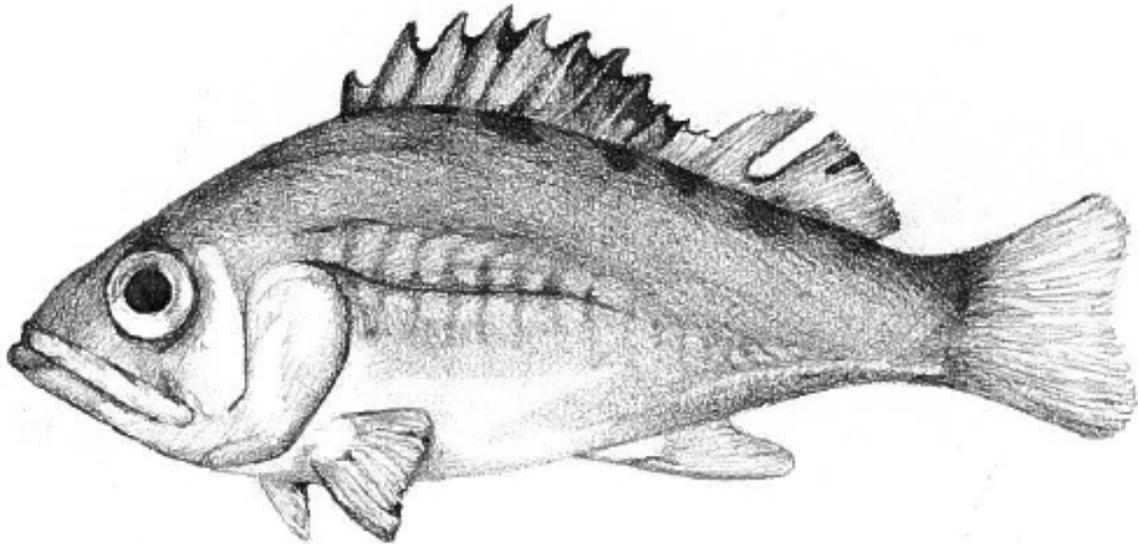
Instructions

Developing Commercial Fisheries List

Tax Return Schedules

Processing Activity Schedules

Alaska Seafood Marketing Assessment Return (0405-578)



*DL W*

DEPARTMENT OF REVENUE - TAX DIVISION  
PO BOX 110420  
JUNEAU AK 99811-0420  
Phone: 907-465-2320  
Email: [dor.tax.fishexcise@alaska.gov](mailto:dor.tax.fishexcise@alaska.gov)  
[www.tax.alaska.gov/fish](http://www.tax.alaska.gov/fish)



## TABLE OF CONTENTS

Instructions	i-vi
Developing Commercial Fisheries List	vii
Species Code List	viii, ix
Fisheries Business Tax Return	1, 2
Schedule 1 - Caught and Processed	3-6
Schedule 2 - Purchased and Processed	7-15
Schedule 3 - Transported Unprocessed	16-18
Schedule 4 - Custom Processed by Others	19-23
Schedule 5 - Unlicensed Processing	24-27
Schedule 6 - Custom Processor Information	28, 29
Schedule 7 - Sold Unprocessed in Alaska or Under Exclusion (AS 43.75.017)	30, 31
Schedule 8 - Pounds Discarded	32
Tax Credit Schedules	33
Salmon Product Development Credit	34-37
Alaska Seafood Marketing Assessment Return (0405-578)	39
Estimated Payment Vouchers	41



Cover art by Sarah Wilson, 2009

## 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 2009 Alaska Fisheries Business Tax Return and paying the tax falls on March 31, 2010. The tax return and payment will be considered timely as long as they are postmarked or received by March 31, 2010.

## 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](mailto: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 vi.
- Enter your name and fisheries business license number as they appear on your 2009 fisheries business license. Sign and date the form before submission. Only the taxpayer is authorized to sign the tax return. For corporations, the return must be signed by a corporate officer. For limited liability companies, the return must be signed by a member. For partnerships, the return must be signed by a partner. For sole-proprietorships, the return must be signed by the owner.
- Use the correct schedules. This Alaska Fisheries Business Tax Return booklet contains separate schedules for each processing and exporting activity. Complete all sched-

ules that correspond with your activities for the year. See Processing & Exporting 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](http://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 2009, you must file a return even if you had no activity for 2009. 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](http://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, 2010.**

### 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, 2010 will result in the suspension of or delay in issuing your 2010 license.

### Interest Rates on Tax Due

Refer to interest rates posted at [www.tax.alaska.gov](http://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 licensed fisheries business in Alaska. Include the name and 2009 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 by/for Unlicensed Companies

Use this schedule to report fisheries resources: a) that were custom processed for your company by an **unlicensed** processor, or b) that your company custom processed for someone **not licensed** as a fisheries business in Alaska. Include the unlicensed person'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 business. Include the resource owner's name and 2009 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. Check the .017 box and include the buyer's name and 2009 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](http://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 file this return and pay this tax.

### Amended Returns

To correct a previously filed Alaska Seafood Marketing Assessment return, check the amended box in the upper right corner of the return and attach a statement explaining the reason for the amendment. Complete the return **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. 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 return, you should include those payments as part of the values reported on your original seafood marketing assessment return (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 produce value-added 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](http://www.tax.alaska.gov/fish). 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. Federal, state or local grant funds used to purchase qualified property must be subtracted from the cost of the property.

**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 on equipment sold, disposed of or removed from 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. Investment cost does not include federal, state, or local grant funds. 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 fisheries 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.

Effective January 1, 2009, the education credit was expanded to include contributions for secondary school (grades 7 through 12) vocational education courses and programs offered by a school district in the state, as well as contributions to state-operated vocational technical education and training schools. 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](http://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 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

You can pay your taxes electronically using the Tax Online Payment System (TOPS), the Online Tax Information System (OTIS), or by wire transfer, or by mailing a check. Note that you must be an existing taxpayer with the Tax Division to pay electronically using OTIS or TOPS. 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.

**Electronic Payment (ACH Debit/EFT)** – OTIS and TOPS accommodate 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.

**OTIS Payment** – Pay your taxes when filing your tax return by using the Online Tax Information System Payment Center at <http://www.tax.alaska.gov>. OTIS does not accept ACH credit or credit card transactions. You must be registered in myAlaska to make your payment using OTIS.

**TOPS Payment** – Pay your taxes electronically when filing a paper tax return by using the Tax Online Payment System at <https://www.tax.state.ak.us/tops/>. No pre-enrollment is required. TOPS does not accept ACH credit or credit card transactions.

**Wire Transfers** – If you are filing your tax return by mail and paying by wire transfer, you are required to notify the State of Alaska, Treasury Division by 2:00 p.m. the business day prior of the wire transfer settlement date. Use fax number 907-465-4019 or email to [cashmgmt@alaska.gov](mailto:cashmgmt@alaska.gov). The notice must include your name, EIN or SSN, license number, tax type, total payment amount, settlement date, the State agency the funds are for, and the purpose of the payment. Include payment breakdown information if the payment is for multiple tax returns.

**Checks** – Make checks payable to the **State of Alaska**. Note that if your total payment exceeds \$150,000, you are required to pay electronically or by wire transfer.

## TAX RETURN & PAYMENT MAILING ADDRESS

If you are mailing your tax return and paying by check, mail check with return to:

ALASKA DEPARTMENT OF REVENUE  
TAX DIVISION  
PO BOX 110420  
JUNEAU AK 99811-0420

# 2009 Alaska Fisheries Business Tax Return Developing Commercial Fisheries List

Effective January 1 - December 31, 2009

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  
Snails (except abalone)  
Squid

## Atka mackerel

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

## Abalone

Developing in all waters except Southeast and Yakutat.

## Black rockfish

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

## Clams

Developing in all waters except hardshell and razor clams are established in Cook Inlet and geoduck clams are established in Southeast.

**Crab** [except dungeness; tanner (*C. bairdi*); snow (*C. opilio*); hair; red, blue and golden.]

Developing in all waters, unless otherwise noted.

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

Developing in all waters **except** in Southeast. Yellowfin sole, Greenland turbot and rock sole are established statewide.

## Forage fish

Developing in Upper Cook Inlet.

## Herring, food and bait

Developing in the following waters:

- (1) Chignik;
- (2) Alaska Peninsula - Aleutian Islands **except** for the Eastern Aleutians (comprised of the Unimak, Akutan, and Unalaska Districts and that portion of the Umnak District east of Sa malga Pass) where fisheries are established;
- (3) Adak District, gillnet fishery only; and
- (4) Bering Sea and Chukchi sea area waters in the following districts only-
  - (a) Port Clarence District, and
  - (b) Kotzebue District

## Herring sac roe

Developing in the following waters:

- (1) Alaska Peninsula-Aleutian Islands;
- (2) Chignik;
- (3) Adak District, gillnet fishery only;
- (4) Arctic-Yukon- Kuskokwim region

## King crab [red, blue and golden]

Developing in the St Lawrence Island section of the Bering Sea, Northern District of the Bering Sea and the Kodiak Area.

## Lingcod

Developing in all waters **except** Southeast, Prince William Sound, and Cook Inlet.

## Octopus

Developing in all waters, **except** octopi are established in Cook Inlet.

## Other groundfish (includes skate)

Developing in all waters **except** as noted above, and **excluding** wall-eye pollock, Pacific cod, sablefish, halibut, yellowfin sole, Greenland turbot, rock sole and forage fish species.

## Pacific ocean perch

Developing in all waters except the Gulf of Alaska and Bering Sea-Aleutian Islands.

## Rockfish (except black rockfish)

Developing in all waters **except** in Prince William Sound, Cook Inlet, and the Gulf of Alaska including Southeast.

## Salmon

Chum: Developing in the Norton Sound/Port Clarence area and Kotzebue and Kuskokwim areas.

Pink: Developing in the Atka/Amlia Island area, the Arctic-Yukon-Kuskokwim Region, and the Aleutian Islands Management Area.

## Sea cucumbers

Developing in the waters of the Westward area west of 159° west longitude.

## Sea urchins

Green sea urchin: Developing in all waters, **except** Cook Inlet.

Red sea urchin: Developing in all waters, **except** Cook Inlet and Southeast.

## Shrimp

Pot Gear: Developing in the Westward area (Kodiak, Alaska Peninsula/Aleutian Islands).

Trawl gear: Developing in Bering Sea waters north of latitude 54° 36'. Sidestriped shrimp are established for trawl gear in Prince William Sound.

# 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	Code	Common name	Code	Common name
110	cod, pacific (gray)	184	rockfish, vermilion	666	atlantic salmon
112	pacific hake	185	rockfish, aurora	680	sturgeon, general
116	flounder, bering	191	greenling, rock	689	shark, other
120	flounder, general	192	greenling, whitespot	690	shark, salmon
121	flounder, arrowtooth	193	greenling, atka mackerel	691	shark, spiny dogfish
122	sole, flathead	194	greenling, kelp	692	shark, pacific sleeper
123	sole, rock	200	halibut	700	skate, other
124	sole, dover	206	pacific sand fish	701	skate, longnose
125	sole, rex	207	gunnel	702	skate, big
126	sole, butter	208	prickleback	710	sablefish (blackcod)
127	sole, yellowfin	209	bristlemouth	714	ratfish
128	sole, english	210	eels or eel-like fish	715	skilfish
129	flounder, starry	211	wrymouths	772	lanternfish
130	lingcod	212	hagfish, pacific	773	deep-sea smelt
131	sole, petrale	213	grenadier, rattail	774	pacific sand lance
132	sole, sand	214	grenadier, giant	800	krill
133	flounder, alaska plaice	215	prowfish	810	clam, butter
134	turbot, greenland	216	lumpsucker	812	clam, surf
135	rockfish, greenstripe	217	wolf eel	815	clam, geoduck
136	rockfish, northern	218	snailfish, general	820	clam, cockle
137	rockfish, bocaccio	219	poacher, general	830	clam, razor
138	rockfish, copper	220	saury, pacific	840	clam, littleneck
141	perch, pacific ocean	230	herring, pacific (directed fishery)	842	clam, eastern softshell
142	rockfish, black	231	herring, roe on kelp	850	scallop, weathervane
143	rockfish, thornyhead (idiots)	232	herring, roe only	851	scallop, pink (or calico)
145	rockfish, yelloweye (red snapper)	234	herring, with sac roe	855	blue mussel
146	rockfish, canary	235	herring, pacific (by catch)	860	abalone
147	rockfish, quillback	250	tomcod, pacific	870	octopus
148	rockfish, tiger	260	pacific flatnose	875	squid
149	rockfish, china	270	pollock, walleye	880	pacific oysters
150	rockfish, rosethorn	401	salmon roe, chinook	890	snails
151	rockfish, rougheye	402	salmon roe, sockeye	892	sea urchin, red
152	rockfish, shortraker	403	salmon roe, coho	893	sea urchin, green
153	rockfish, redbanded	404	salmon roe, pink	895	sea cucumber
155	rockfish, yellowtail	405	salmon roe, chum	899	coral
156	rockfish, widow	410	salmon, chinook	900	crab, box
157	rockfish, silvergray	420	salmon, sockeye	910	crab, dungeness
158	rockfish, redstripe	430	salmon, coho	921	crab, red king
159	rockfish, darkblotched	440	salmon, pink	922	crab, blue king
160	sculpin, general	450	salmon, chum	923	crab, golden king (brown)
166	rockfish, sharpchin	511	smelt, eulachon	924	crab, scarlet king (couesi)
167	rockfish, blue	515	smelt, surf	931	crab, tanner, bairdi
170	sardine, pacific (pilchard)	516	smelt, capelin	932	crab, tanner, snow (opilio)
172	rockfish, dusky (formerly light dusky)	521	arctic char (anadromous)	933	crab, tanner, grooved (tanneri)
173	rockfish, dark (formerly dusky rockfish)	531	dolly varden (anadromous)	934	crab, tanner, triangle (angulatus)
175	rockfish, yellowmouth	540	trout, steelhead	940	crab, hair
176	rockfish, harlequin	570	sheefish	951	crab, multispina
177	rockfish, blackgill	580	whitefish, general	953	crab, verrilli
178	rockfish, chilipepper	583	cisco whitefish	961	shrimp, northern (pink)
179	rockfish, pygmy	585	bering cisco whitefish	962	shrimp, sidestriped
180	shad	588	humpback whitefish	963	shrimp, humpy
181	rockfish, shortbelly	590	burbot	964	shrimp, coonstriped
182	rockfish, splitnose	600	lamprey, pacific	965	shrimp, spot
183	rockfish, stripetail	601	arctic lamprey		

# 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 Common Name

Code	Common name	Code	Common name	Code	Common name
860	abalone	800	krill	403	salmon roe, coho
521	arctic char (anadromous)	600	lamprey, pacific	404	salmon roe, pink
601	arctic lamprey	772	lanternfish	402	salmon roe, sockeye
666	atlantic salmon	130	lingcod	410	salmon, chinook
585	bering cisco whitefish	216	lumpsucker	450	salmon, chum
855	blue mussel	870	octopus	430	salmon, coho
209	bristlemouth	260	pacific flatnose	440	salmon, pink
590	burbot	112	pacific hake	420	salmon, sockeye
583	cisco whitefish	880	pacific oysters	170	sardine, pacific (pilchard)
810	clam, butter	206	pacific sand fish	220	saury, pacific
820	clam, cockle	774	pacific sand lance	851	scallop, pink (or calico)
842	clam, eastern softshell	141	perch, pacific ocean	850	scallop, weathervane
815	clam, geoduck	219	poacher, general	160	sculpin, general
840	clam, littleneck	270	pollock, walleye	895	sea cucumber
830	clam, razor	208	prickleback	893	sea urchin, green
812	clam, surf	215	prowfish	892	sea urchin, red
110	cod, pacific (gray)	714	ratfish	180	shad
899	coral	185	rockfish, aurora	689	shark, other
922	crab, blue king	142	rockfish, black	692	shark, pacific sleeper
900	crab, box	177	rockfish, blackgill	690	shark, salmon
910	crab, dungeness	167	rockfish, blue	691	shark, spiny dogfish
923	crab, golden king (brown)	137	rockfish, bocaccio	570	sheefish
940	crab, hair	146	rockfish, canary	964	shrimp, coonstripe
951	crab, multispina	178	rockfish, chilipepper	963	shrimp, humpy
921	crab, red king	149	rockfish, china	961	shrimp, northern (pink)
924	crab, scarlet king (couesi)	138	rockfish, copper	962	shrimp, sidestriped
931	crab, tanner, bairdi	173	rockfish, dark (formerly dusky rockfish)	965	shrimp, spot
933	crab, tanner, grooved (tanneri)	159	rockfish, darkblotched	702	skate, big
932	crab, tanner, snow (opilio)	172	rockfish, dusky(formerly light dusky)	701	skate, longnose
934	crab, tanner, triangle (angulatus)	135	rockfish, greenstripe	700	skate, other
953	crab, verrilli	176	rockfish, harlequin	715	skilfish
773	deep-sea smelt	136	rockfish, northern	516	smelt, capelin
531	dolly varden (anadromous)	179	rockfish, pygmy	511	smelt, eulachon
210	eels or eel-like fish	147	rockfish, quillback	515	smelt, surf
133	flounder, alaska plaice	153	rockfish, redbanded	218	snailfish, general
121	flounder, arrowtooth	158	rockfish, redstripe	890	snails
116	flounder, bering	150	rockfish, rosethorn	126	sole, butter
120	flounder, general	151	rockfish, roughey	124	sole, dover
129	flounder, starry	166	rockfish, sharpchin	128	sole, english
193	greenling, atka mackerel	181	rockfish, shortbelly	122	sole, flathead
194	greenling, kelp	152	rockfish, shortraker	131	sole, petrale
191	greenling, rock	157	rockfish, silvergray	125	sole, rex
192	greenling, whitespot	182	rockfish, splitnose	123	sole, rock
214	grenadier, giant	183	rockfish, stripetail	132	sole, sand
213	grenadier, rattail	143	rockfish, thornyhead (idiots)	127	sole, yellowfin
207	gunnel	148	rockfish, tiger	875	squid
212	hagfish, pacific	184	rockfish, vermilion	680	sturgeon, general
200	halibut	156	rockfish, widow	250	tomcod, pacific
235	herring, pacific (bycatch)	145	rockfish, yelloweye (red snapper)	540	trout, steelhead
230	herring,pacific (directed fishery)	175	rockfish, yellowmouth	134	turbot, greenland
231	herring, roe on kelp	155	rockfish, yellowtail	580	whitefish, general
232	herring, roe only	710	sablefish (blackcod)	217	wolf eel
234	herring, with sac roe	401	salmon roe, chinook	211	wrymouths
588	humpback whitefish	405	salmon roe, chum		