

# Alaska Fishery Resource Landing Tax Return Instructions

## IF YOU NEED HELP

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

## WHO MUST FILE?

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

## REQUEST FOR NOTICE OF VALUE

If this is the first year you landed a fishery resource in Alaska that was not subject to AS 43.75, or if you landed a resource in Alaska that is subject to the fishery resource landing tax that was not listed on the previous years' Statewide Average Price Report, you must submit a Request for Notice of Value Form 0405-680 by January 31 of the year following the year of the landings.

## NOTICE TO TAXPAYER

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

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

## IMPORTANT INFORMATION

- If you operate multiple vessels, **we require a single consolidated return that includes all vessels.** You may use separate schedules for each vessel. If your vessels are separate legal entities (i.e. each vessel is separately incorporated or is an LLC), you cannot file a consolidated return and must file separate returns for each legal entity.
- Each year the Alaska Department of Fish and Game creates a list of species that are designated as

“developing.” In many instances the “developing” designation is specific to a particular location. To assist us in verifying all “developing” species, you must provide the waters from which the “developing” species was harvested, by name. See example on Schedule 1D or 2D.

- If you landed sablefish (black cod), report the headed and gutted weight under the “Unprocessed Weight (lbs)” column.
- If you landed scallops, report the shucked weight under the “Unprocessed Weight (lbs)” column.

## GENERAL INSTRUCTIONS

### Estimated Tax Payment

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

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

### Final Tax Payment

The due date for your final Alaska Fishery Resource Landing tax payment is March 31 of the year following the tax year. The payment will be considered timely as long as it is postmarked on or received by March 31. If March 31 falls on a weekend, state or federal holiday, the due date is the next business day.

### Tax Return Filing Due Date

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

The automatic extension extends the return due date for the Fishery Resource Landing Tax Return until the last day of the month following the month in which the department publishes the statewide average price information. **An extension of time to file is not an extension of time**

**to pay the tax.** Estimated tax must be paid in quarterly installments, and the final tax payment is due by March 31 of the year following the tax year.

### Penalties for Failure to Pay or File

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

### Interest

Refer to the applicable Quarterly Interest Rate posted at [www.tax.alaska.gov](http://www.tax.alaska.gov) under “Reports”.

## FORMS AND SCHEDULES

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

An original signature, along with all completed tax schedules, are required in order for a return to be considered valid.

### The following represents a summary of the information requested on Schedules 1 and 2:

- Use the appropriate species name and corresponding species code number listed on pages 4 and 5.
- Use the appropriate 2-digit product code number listed on page 6, which represents the finished product after all processing activities you performed on the resource.
- Report the weight of the finished product under the “Processed weight (lbs)” column.
- In order to calculate the tax, the processed weight must be converted to an unprocessed (whole) weight. Under the “Recovery code” column, indicate one of the codes listed at the bottom of each schedule.
- Indicate the appropriate recovery rate percentage under the “Recovery %” column. If using NMFS recovery rates, the percentages can be obtained at [www.faker.noaa.gov/rr/tables/tab13.pdf](http://www.faker.noaa.gov/rr/tables/tab13.pdf).

**Schedule 1D & 1E** - Use these schedules to report fishery resources **not** harvested under a community development quota (CDQ). If you are filing Schedule 1D, list the waters from which the fishery resource was caught.

**Schedule 2D & 2E** - Use these schedules to report fishery resources harvested under a CDQ. If you are filing Schedule 2D, list the waters from which the fishery resource was caught.

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

### Credit Schedules

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

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

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

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

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 limitation 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 must attach a schedule showing their computations and enter the total credit claimed on line 4 of Schedule 6.

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

### Landing Location Codes

The fishery resource landing tax is shared with organized boroughs and incorporated cities in Alaska. Each area has been assigned a unique code number. South Central, Northern and Southern Alaska Peninsula area maps are on pages 8 through 10 to help identify the correct location code to use. The complete “Landing Location Code Maps and Directory” is available at [www.tax.alaska.gov](http://www.tax.alaska.gov).

If fishery resources were:

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

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

## PAYMENT

You can pay your taxes electronically using the Tax Online Payment System (TOPS), the Online Tax Information System (OTIS), 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 [www.tax.alaska.gov](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 [www.tax.alaska.gov](http://www.tax.alaska.gov). 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 to 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

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

# Species Code List for Fishery Resource Landing Tax Return

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

## Numerically by Species Code

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, roughey	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 Fishery Landing Tax Return

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

## Alphabetically by Species 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		

## Processed Fish Codes

03	<b>Bled only.</b> Throat, or isthmus, slit to allow blood to drain.	30	<b>Surimi.</b> Paste from fish flesh and additives.
04	<b>Gutted, head on.</b> Belly slit and viscera removed.	31	<b>Minced.</b> Ground flesh.
05	<b>Gutted, head off.</b> IFQ Pacific halibut only.	32	<b>Fish meal.</b> Meal from whole fish or fish parts; includes bone meal.
06	<b>Headed and gutted, with roe.</b>	33	<b>Fish oil.</b> Rendered oil from whole fish or fish parts.
07	<b>Headed and gutted, Western cut.</b> Head removed just in front of the collar bone, and viscera removed.	34	<b>Milt.</b> In sacs or testes.
08	<b>Headed and gutted, Eastern cut.</b> Head removed just behind the collar bone, and viscera removed.	35	<b>Stomachs.</b> Includes all internal organs.
10	<b>Headed and gutted, tail removed.</b> Head removed usually in front of collar bone, and viscera and tail removed.	36	<b>Octopus/squid mantles.</b> Flesh after removal of viscera and arms.
11	<b>Kirimi.</b> Head removed either in front or behind the collar bone, viscera removed, and tail removed by cuts perpendicular to the spine, resulting in a steak.	37	<b>Butterfly, no backbone.</b> Head removed, belly slit, viscera and most of backbone removed; fillets attached.
12	<b>Salted and split.</b> Head removed, belly slit, viscera removed, fillets cut from head to tail but remaining attached near tail. Product salted.	39	<b>Bones.</b> If meal, report as 32.
13	<b>Wings.</b> On skates, side fins are cut off next to body.	54	<b>Gutted, head on, with ice and slime.</b> Belly slit and viscera removed. IFQ Pacific halibut and sablefish only.
14	<b>Roe.</b> Eggs, either loose, in sacs or skeins.	57	<b>Gutted, head off, with ice and slime.</b> IFQ Pacific halibut only.
15	<b>Pectoral girdle.</b> Collar bone and associated bones, cartilage and flesh.	58	<b>Headed and gutted, Eastern cut, with ice and slime.</b> IFQ sablefish only.
16	<b>Heads.</b> Heads only, regardless where severed from body.	86	<b>Donated prohibited species.</b> Number of Pacific salmon or Pacific halibut, otherwise required to be discarded, that is donated to charity under a NMFS-authorized program
17	<b>Cheeks.</b> Muscles on sides of head.	97	<b>Other retained product.</b> Provide description
18	<b>Chins.</b> Lower jaw (mandible), muscles, and flesh.		
19	<b>Belly.</b> Flesh in region of pelvic and pectoral fins and behind head.		
20	<b>Filletts with skin and ribs.</b> Meat and skin with ribs attached, from sides of body behind head and in front of tail.		
21	<b>Filletts with skin, no ribs.</b> Meat and skin with ribs removed, from sides of body behind head and in front of tail.		
22	<b>Filletts with ribs and no skin.</b> Meat with ribs with skin removed, from sides of body behind head and in front of tail.		
23	<b>Filletts, skinless/boneless.</b> Meat with both skin and ribs removed, from sides of body behind head and in front of tail.		
24	<b>Deep-skin fillet.</b> Meat with skin, adjacent meat with silver lining, and ribs removed from sides of body behind head and in front of tail, resulting in thin fillets.		

## Whole Fish Codes

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

# 2009 Alaska Fishery Resource Landing 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 waters from which the resource was harvested.

### Developing statewide

Aquatic plants  
Arrowtooth flounder  
Freshwater finfish  
Hagfish  
Lamprey  
Prowfish  
Skates  
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) Kuskokwin, Bering Sea and Chukchi Sea area waters in the following districts only-
  - (a) Port Clarence Districts [5 AAC 27.905(c)],
  - (b) Kotzebue District [5 AAC 27.905(d)],
  - (c) Nunivak District [5 AAC 27.875(d)], and
  - (d) Norton Sound District [5 AAC 27.905 (b)]; 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)

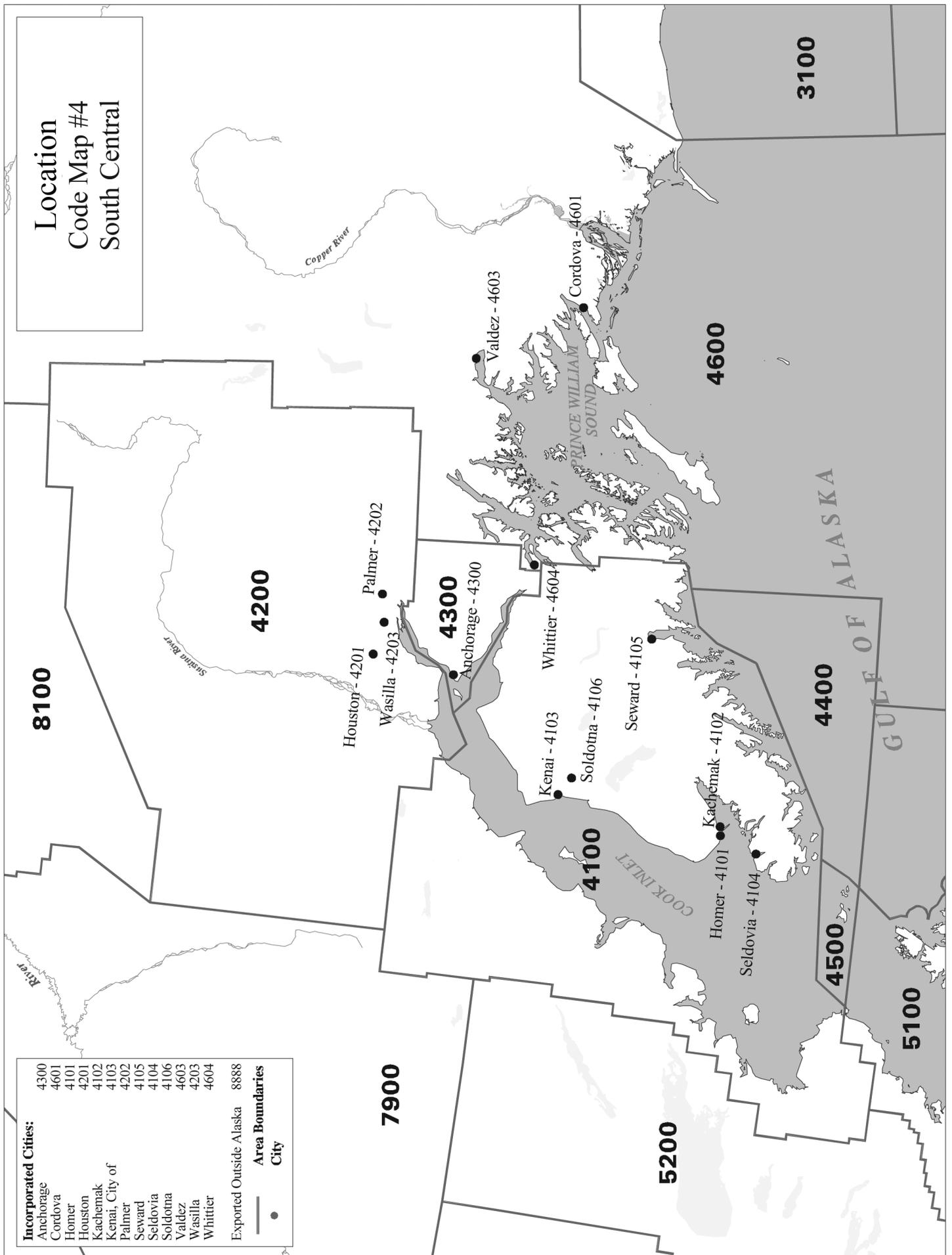
Developing in the Westward area [Kodiak, Alaska Peninsula/Aleutian Islands (5 AAC 31.500)]. Pot-gear shrimp fisheries are established in Southeast (5 AAC 31.100), Prince William Sound (5 AAC 31.200) and Cook Inlet (5 AAC 31.300).

### Shrimp

 (all types of trawl gear)

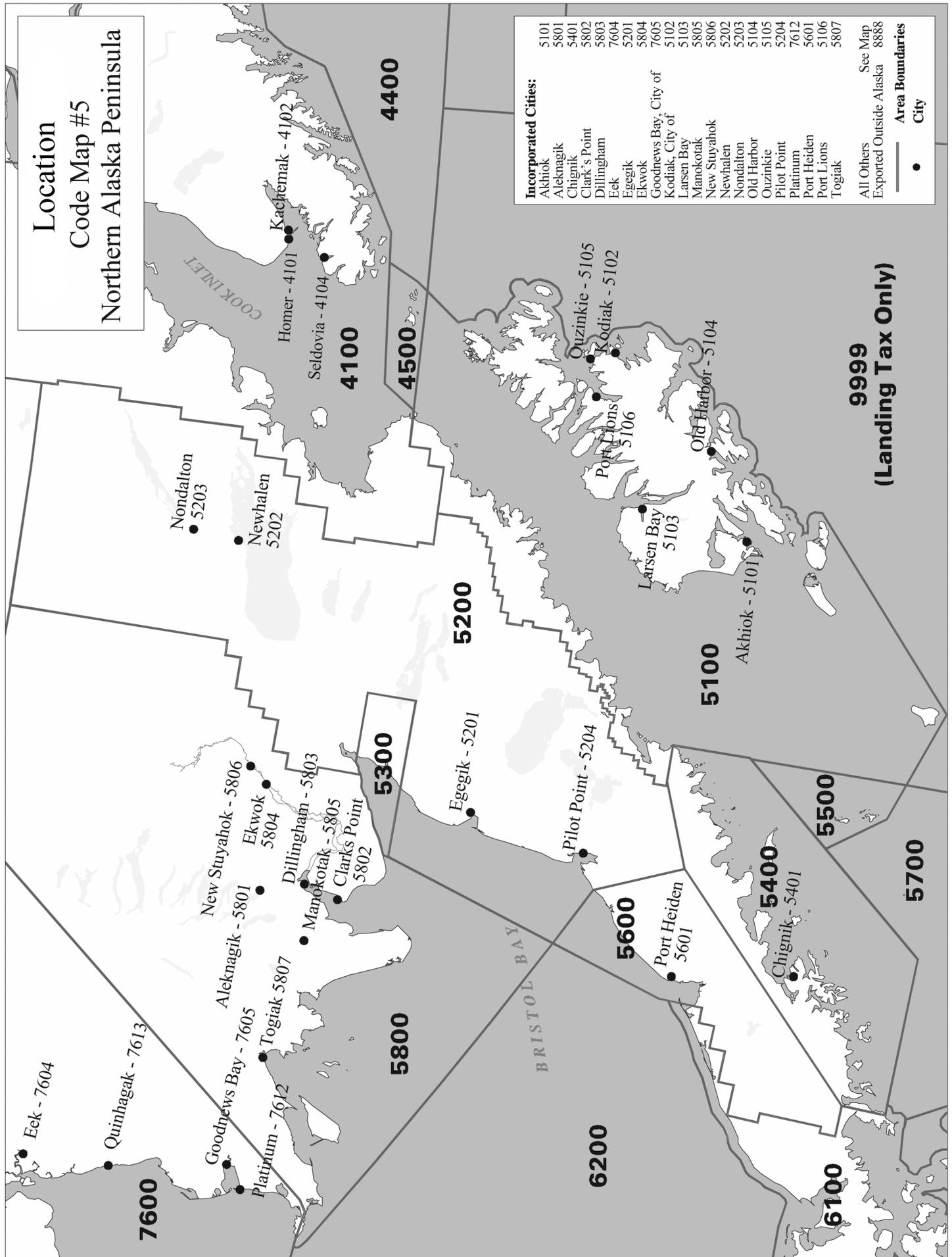
Developing in Bering Sea waters north of latitude 54° 36'. Sidestriped shrimp are established for trawl gear in Prince William Sound (5 AAC 31.200).

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
•	

**Location  
Code Map #5  
Northern Alaska Peninsula**



Incorporated Cities:	
5101	Akhiok
5801	Aleknagik
5401	Chignik
5802	Clark's Point
5803	Dillingham
7604	Eek
5201	Egegik
5804	Ekvok
7605	Goodnews Bay, City of
5102	Kodiak, City of
5103	Larsen Bay
5805	Manokotak
5806	New Stuyahok
5202	Newhalen
5203	Nondalton
5104	Old Harbor
5105	Ouzinkie
5204	Pilot Point
7612	Platinum
5601	Port Heiden
5106	Port Lions
5807	Togiak

All Others See Map  
 Exported Outside Alaska 8888  
 — Area Boundaries  
 • City

**9999  
(Landing Tax Only)**

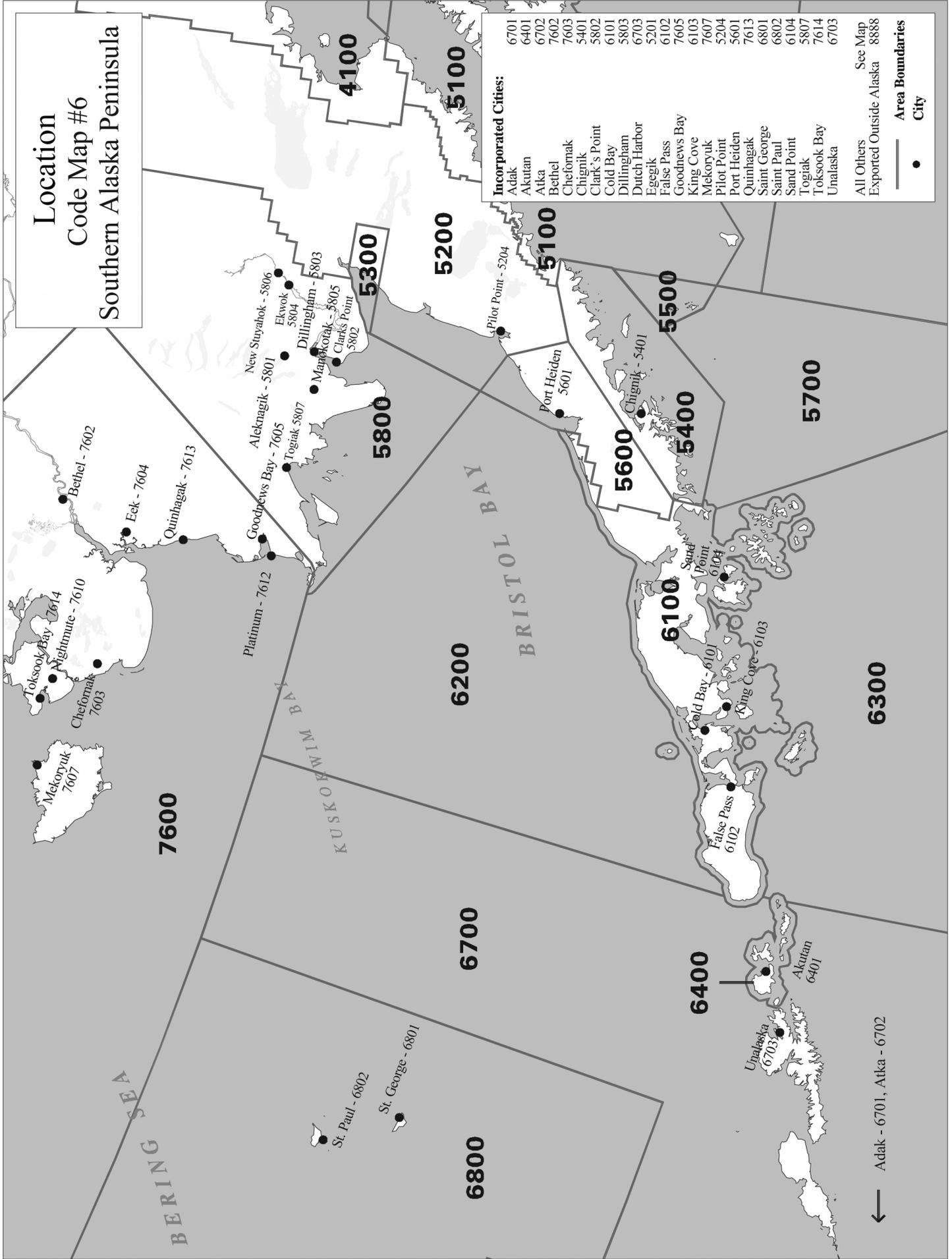
**Location  
Code Map #6  
Southern Alaska Peninsula**

**Incorporated Cities:**

6701	Adak
6401	Aktutan
6702	Atka
7602	Bethel
7603	Chefornak
5401	Chignik
5802	Clark's Point
6101	Cold Bay
5803	Dillingham
6703	Dutch Harbor
5201	Egegik
6102	False Pass
7605	Goodnews Bay
6103	King Cove
7607	Mekoryuk
5204	Pilot Point
5601	Port Heiden
7613	Quinhagak
6801	Saint George
6802	Saint Paul
6104	Sand Point
5807	Togiak
7614	Toksook Bay
6703	Unalaska

All Others See Map  
Exported Outside Alaska 8888

— Area Boundaries  
• City



← Adak - 6701, Atka - 6702