

# 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. If the due date falls on a weekend, state, or federal holiday, the payment will be considered timely if it is received or postmarked on the next business day. 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.

If you did not operate until after the first installment period of the calendar year, you are not required to pay quarterly installments until the earliest quarter in which a landing or other taxable activity occurred. If you were not required to make the first and subsequent quarterly installments because of no activity, in the "EFT or check number" column of the payment record on page 2, write "No Activity" for the applicable quarter. Note: once taxable activity occurs, you are required to make estimated payments in equal installments over the remaining quarterly periods. If you were not subject to tax in the previous year, you may calculate the required installment for the current year by using the previous years' statewide average price for the same species.

### 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.

### Payment

Pay your taxes using the Online Tax Information System (OTIS) at [www.tax.alaska.gov](http://www.tax.alaska.gov). Note that you must be an existing taxpayer with the Tax Division to pay electronically. If you are a first-time taxpayer, contact the Tax Division at (907) 465-2320 or visit [www.tax.alaska.gov](http://www.tax.alaska.gov) for information.

# Alaska Fishery Resource Landing Tax Return Instructions

**ACH Debit (EFT)** - OTIS accommodates Automated Clearing House (ACH) debit payments. If your bank account has a debit block, your online payment request will be rejected by your bank. Rejected payments may result in late payment penalties and/or interest.

If you think your bank account has a debit block, contact your bank before making an online payment to register the State of Alaska as an authorized ACH debit originator. The company ID for the Alaska Department of Revenue is 0000902050.

**Credit Cards or ACH Credit** - OTIS cannot accept credit cards or ACH credit transactions for this tax program.

**Wire Transfers** - If you are paying by wire transfer, log on to the OTIS website at [www.tax.alaska.gov](http://www.tax.alaska.gov) for instructions.

**Checks** - Note that if your total payment exceeds \$150,000 you are required to pay electronically or by wire transfer. If you are paying by check, make your check payable to the State of Alaska and mail it with your return to:

## TAX RETURN & PAYMENT MAILING ADDRESS

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

## 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 Interest Rate link under the Other Links at [www.tax.alaska.gov](http://www.tax.alaska.gov).

## 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, see page 6 for a list of conversion percentages.

**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** - Subject to the limitations below, a taxpayer is allowed a credit for cash contributions accepted: a) by an Alaska university foundation or by a nonprofit (public or

# Alaska Fishery Resource Landing Tax Return Instructions

private) Alaska two-year or four-year college accredited by a regional accreditation association for direct instruction, research, and educational support purposes, including library and museum acquisitions, and contributions to endowment; b) by a nonprofit (public or private) Alaska two-year or four-year college accredited by a regional accreditation association for a facility or annual intercollegiate sports tournament; c) by a school district in the state for secondary school level vocational education courses, programs and facilities; d) by a state-operated vocational technical education and training school for vocational education courses, programs and facilities; e) by a nonprofit agency for Alaska Native cultural/heritage programs and educational support, including monitoring and tutoring, for public school staff and for students in grades kindergarten through 12 in the state; and f) by an institution that is located in the state and qualifies as a coastal ecosystem learning center under the Coastal American Partnership established by the federal government for education, research, rehabilitation, and facilities.

The Education Credit is limited to 50% of the first \$100,000, 100% of the next \$200,000 and 50% of contributions that exceed \$300,000.

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

The total allowable credit may not exceed \$5 million. If a taxpayer is a member of an affiliated group (see AS 43.20.073), then the total amount of credits may not exceed \$5 million for the affiliated group.

File only one Schedule 6, even if your company files more than one return.

## 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.

## Questions

You may email us at: [dor.tax.fishexcise@alaska.gov](mailto:dor.tax.fishexcise@alaska.gov) or call 907-465-2320.

# Species Code List for Fishery Resource Landing Tax

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 Resource Landing Tax

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, rougheye	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		

# Product Code List for Fishery Resource Landing Tax

01	Whole fish or shellfish.	25	Salmon carcass. Roe removed (females only)
02	Whole fish/bait. Processed for bait.	30	Surimi. Paste from fish flesh and additives.
03	Bled only. Throat, or isthmus, slit to allow blood to drain.	31	Minced. Ground flesh.
04	Gutted, head on. Belly slit and viscera removed.	32	Fish meal. Meal from whole fish or fish parts; includes bone meal.
05	Gutted, head off. IFQ Pacific halibut only.	33	Fish oil. Rendered oil from whole fish or fish parts.
06	Headed and gutted, with roe.	34	Milt. In sacs or testes.
07	Headed and gutted, Western cut. Head removed just in front of the collar bone, and viscera removed.	35	Stomachs. Includes all internal organs.
08	Headed and gutted, Eastern cut. Head removed just behind the collar bone, and viscera removed.	36	Octopus/squid mantles. Flesh after removal of viscera and arms.
10	Headed and gutted, tail removed. Head removed usually in front of collar bone, and viscera and tail removed.	37	Butterfly, no backbone. Head removed, belly slit, viscera and most of backbone removed; fillets attached.
11	Kirimi. 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.	39	Bones. If meal, report as 32.
12	Salted and split. Head removed, belly slit, viscera removed, fillets cut from head to tail but remaining attached near tail. Product salted.	41	Whole fish/destined for offsite fish meal production.
13	Wings. On skates only, side fins are cut off next to body.	51	Whole fish/food fish with ice and slime. IFQ sablefish only.
14	Roe. Eggs, either loose, in sacs or skeins.	54	Gutted, head on, with ice and slime. Belly slit and viscera removed. IFQ Pacific halibut and sablefish only.
15	Pectoral girdle. Collar bone and associated bones, cartilage and flesh.	57	Gutted, head off, with ice and slime. IFQ Pacific halibut only.
16	Heads. Heads only, regardless where severed from body.	58	Headed and gutted, Eastern cut, with ice and slime. IFQ sablefish only.
17	Cheeks. Muscles on sides of head.	75	Soft shell crab. Shellfish only
18	Chins. Lower jaw (mandible), muscles, and flesh.	76	Bitter crab. Shellfish only
19	Belly. Flesh in region of pelvic and pectoral fins and behind head.	78	Shrimp tails.
20	Filletts with skin and ribs. Meat and skin with ribs attached, from sides of body behind head and in front of tail.	80	Sections. Shellfish only
21	Filletts with skin, no ribs. Meat and skin with ribs removed, from sides of body behind head and in front of tail.	81	Meat. Shellfish only
22	Filletts with ribs and no skin. Meat with ribs with skin removed, from sides of body behind head and in front of tail.	86	Donated prohibited species. Number of Pacific salmon or Pacific halibut, otherwise required to be discarded, that is donated to charity under a NMFS-authorized program
23	Filletts, skinless/boneless. Meat with both skin and ribs removed, from sides of body behind head and in front of tail.	92	Whole fish/onboard bait. Whole fish used as bait on board vessel. Not sold.
24	Deep-skin fillet. 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.	93	Whole fish/damaged. Whole fish damaged by observer's sampling procedures.
		95	Whole fish/personal use, consumption. Fish or fish products eaten on board or taken off the vessel for personal use. Not sold or utilized as bait.

# 2011 Alaska Fisheries Business Tax Return Developing Commercial Fisheries List

Effective January 1 - December 31, 2011

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  
Skate

## 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.

**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 Samalga 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 (golden)

Developing in the 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** walleye 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 Alaska Peninsula, Aleutian Islands and Bering Sea areas.

## Sea urchins

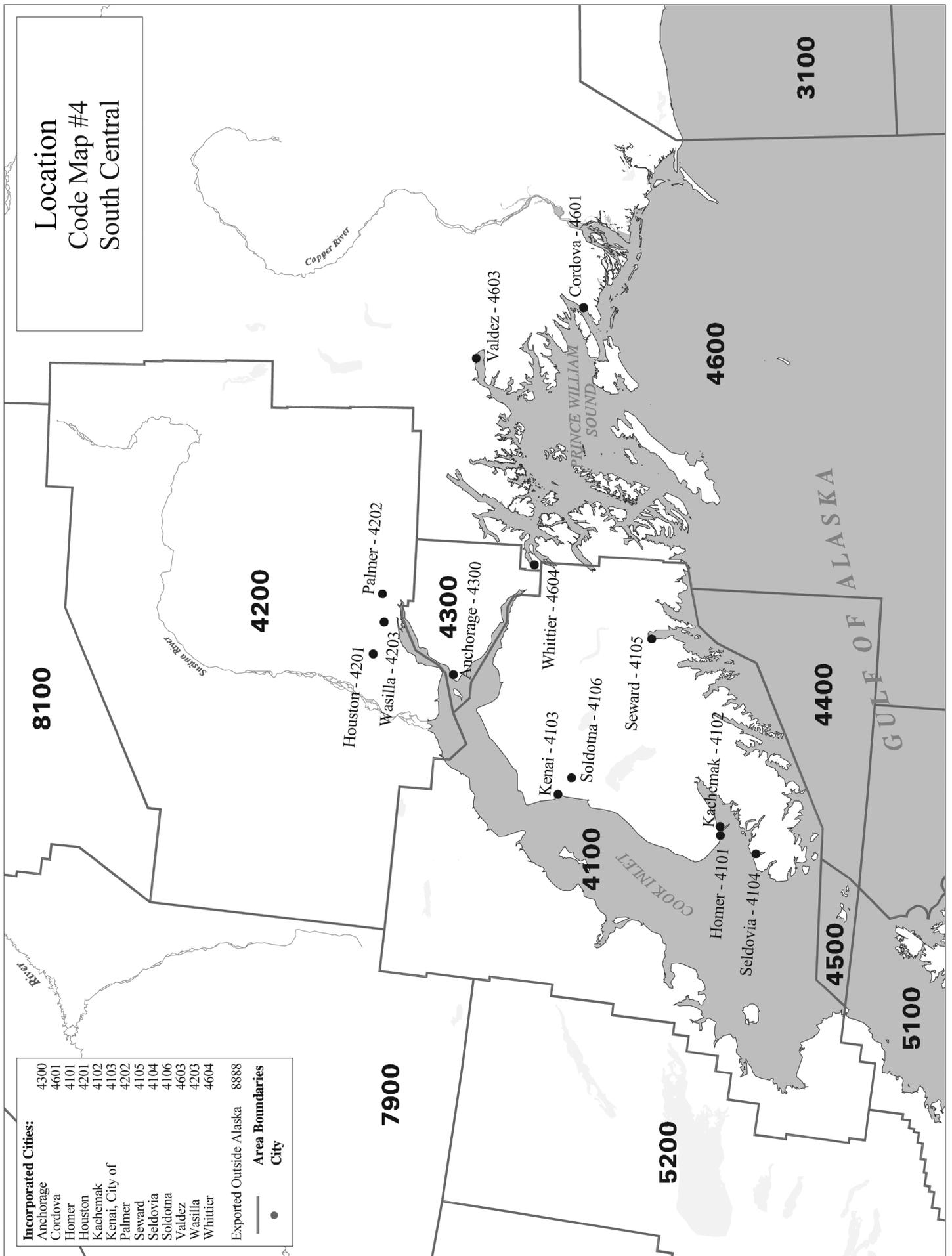
Green sea urchin: Developing in all waters, **except** Cook Inlet.

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

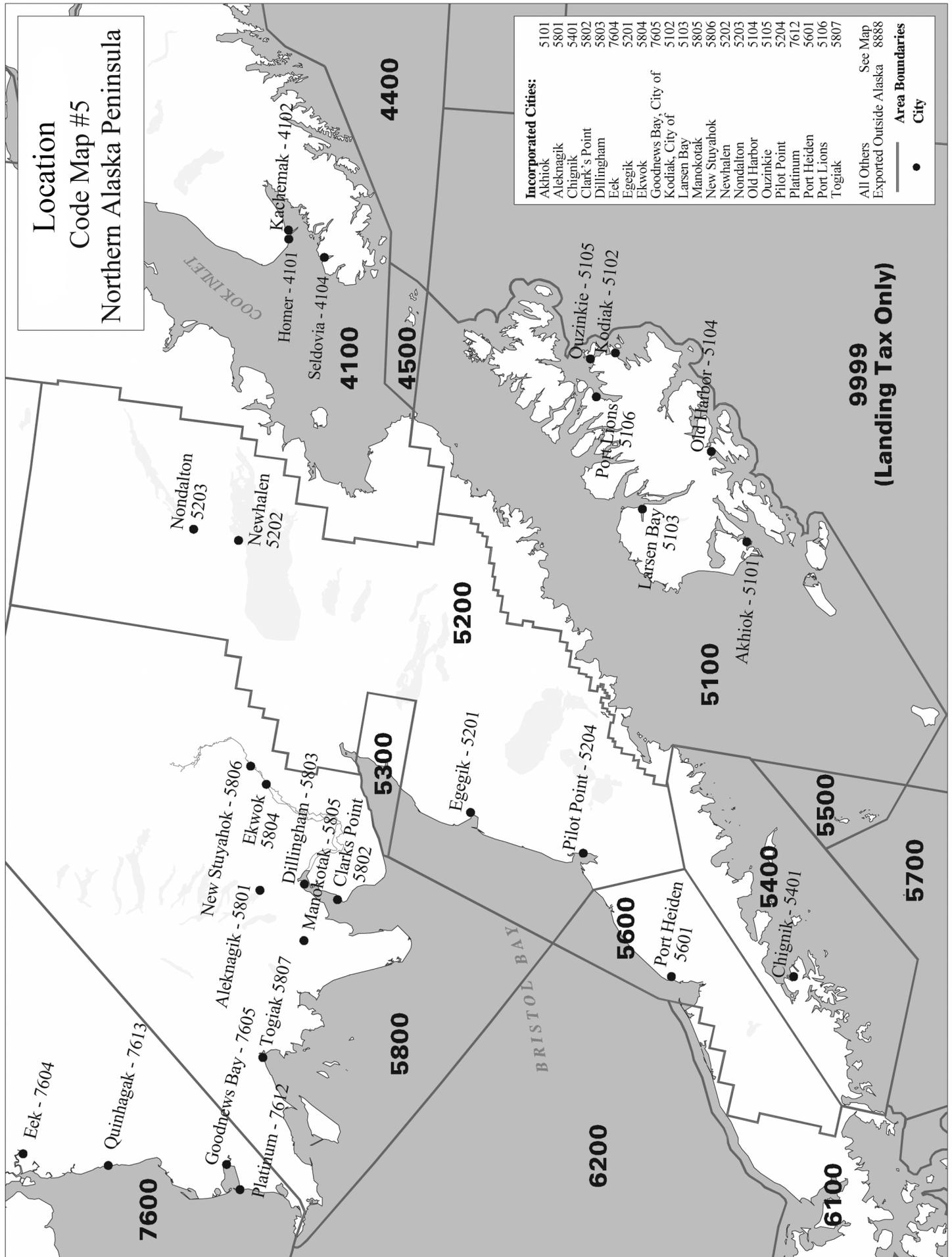
## Shrimp

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

Location  
Code Map #4  
South Central



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



**9999  
(Landing Tax Only)**

- Incorporated Cities:**
- Akhiook
  - Aleknagik
  - Chignik
  - Clark's Point
  - Dillingham
  - Eek
  - Egegik
  - Ekvok
  - Goodnews Bay, City of
  - Kodiak, City of
  - Larsen Bay
  - Manokotak
  - New Stuyahok
  - Newhalen
  - Nondalton
  - Old Harbor
  - Ouzinkie
  - Pilot Point
  - Platinum
  - Port Heiden
  - Port Lions
  - Togiak
- All Others See Map  
Exported Outside Alaska 8888
- Area Boundaries  
• City

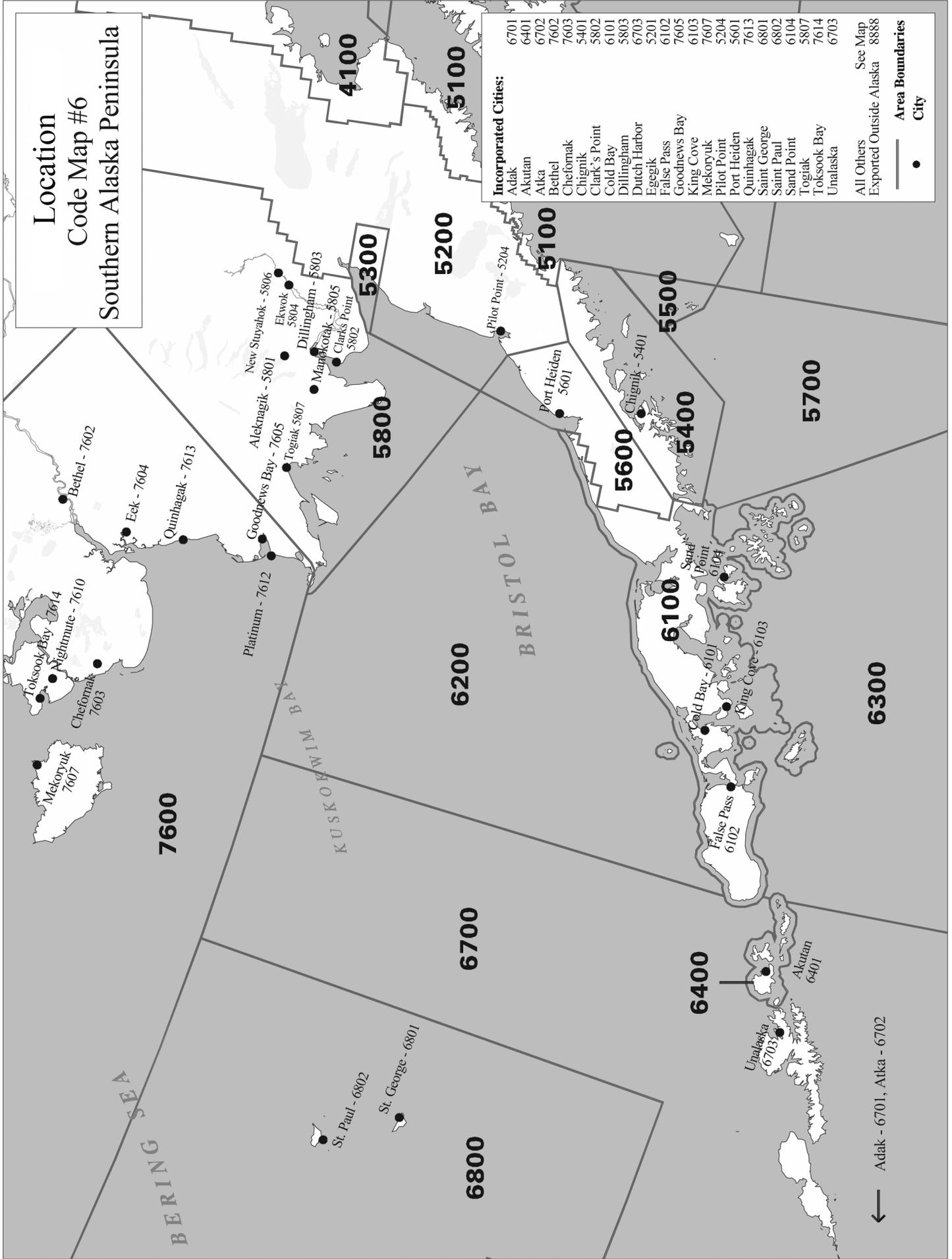
**Location  
Code Map #6  
Southern Alaska Peninsula**

**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