

# Alaska 2013 Fishery Resource Landing Tax Return

DEPARTMENT USE ONLY
ENV
FSN

680

<input type="checkbox"/> EIN <input type="checkbox"/> SSN	Vessel Name (If more than one, attach list)		<input type="checkbox"/> Amended (attach explanation)		
Taxpayer Name		Entity Type (check one) <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Partnership			
Doing Business As		Contact Person			
Mailing Address		Contact Email			
City	State	Zip Code	Phone Number	Fax Number	Mobile Number

## Tax Liability

1a. Established. Enter amount from Page 2, Part 1, line 4	1a	
1b. Developing. Enter amount from Page 2, Part 2, line 4	1b	
1c. Total tax liability. Add lines 1a and 1b	1c	

## Credits

2a. Credit from CDQ contributions (Schedule 3, line 8)	2a	
2b. Credit for other taxes paid (Schedule 4, line 3)	2b	
2c. A. W. "Winn" Brindle Memorial Scholarship Credit (Schedule 5, line 4)	2c	
2d. Education Credit (Schedule 6, line 6)	2d	
2e. Film Production Credit (attach certificate)	2e	
2f. Total credits. Add lines 2a, 2b, 2c, 2d and 2e	2f	

## Total Liability

3. Net Landing Tax (subtract line 2f from line 1c)	3	
4. Alaska Seafood Marketing Assessment (Part 3, line 2)	4	
5. Recapture taxes (taxes paid to another jurisdiction and subsequently refunded or credited)	5	
6. Total Liability (Add lines 3, 4 and 5)	6	

## Payments

7. Total payments from Page 2, line 9 of Payment Record	7	
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## Amount Due

8. If line 6 is greater than line 7, subtract line 7 from line 6	<b>Amount you owe</b>	8	
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## Overpayment

9. If line 7 is greater than line 6, subtract line 6 from line 7	<b>Amount overpaid</b>	9	
10. Amount of overpayment to be credited to next year's estimated landing tax		10	
11. Amount of overpayment to be refunded (subtract line 10 from line 9)		11	

**Note: If your combined liabilities exceed \$150,000 you must pay online using OTIS at [www.tax.alaska.gov](http://www.tax.alaska.gov) or by wire transfer.**

Check if you are paying by  OTIS (confirmation# \_\_\_\_\_)  Wire transfer (date \_\_\_\_\_)

***I declare under penalty of unsworn falsification that the information provided in this return has been reviewed by me, and to the best of my knowledge and belief is true, correct and complete.***

Taxpayer/Officer/Member signature	Date
Printed Name	Printed Title
Department Use Only: PMD	Validation

Pay online at [www.tax.alaska.gov](http://www.tax.alaska.gov) or make check payable to **State of Alaska**

Mail to: Alaska Department of Revenue, PO Box 110420, Juneau AK 99811-0420

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Taxpayer name	Federal EIN or SSN
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**Note: complete Schedules 1 and 2, as needed, and transfer the totals to Part 1, Part 2 and Part 3 below.**

**Part 1: Established**

	Amount
1. Total unprocessed value from Schedules 1E (Established)	
2. Total unprocessed value from Schedules 2E (Established)	
3. Total value (add lines 1 and 2)	
4. <b>Tax.</b> Multiply line 3 by 3% (.03). Enter here and on Page 1, line 1a	

**Part 2: Developing**

	Amount
1. Total unprocessed value from Schedules 1D (Developing)	
2. Total unprocessed value from Schedules 2D (Developing)	
3. Total value (add lines 1 and 2)	
4. <b>Tax.</b> Multiply line 3 by 1% (.01). Enter here and on Page 1, line 1b	

**Part 3: Alaska Seafood Marketing Assessment**

	Amount
1. Enter the total value of fishery resources from Part 1, line 3 and Part 2, line 3	
2. Assessment. If the value on line 1 is greater than or equal to \$50,000, multiply the value on line 1 by 0.5% (.005) and enter the result here and on Page 1, line 4. <b>Enter Zero here and on Page 1, line 4 if the value on line 1 is less than \$50,000</b>	

**Payment Record**

Estimated payments	EFT or check number	Date	Amount
1. Overpayment credit from prior year			
2. First quarter due April 1			
3. Second quarter due June 30			
4. Third quarter due September 30			
5. Fourth quarter due December 31			
6. Final payment due March 31 of year following tax year			
7. Other payment			
8. <b>Amended returns only.</b> Tax payment(s) made with original and previously filed amended returns			
9. <b>Total payments.</b> Add lines 1 through 8 and enter here and on Page 1, line 7			





















Taxpayer name	Federal EIN or SSN
<b>Alaska Fishery Resource Landing Tax Return</b>	<b>Schedule 3 - CDQ Credit</b>

**Credit for Approved Contributions Under a CDQ**

**Explanation:** A taxpayer who harvests a fishery resource under the provisions of a community development quota (CDQ) may claim qualifying contributions as a credit. Contributions must have been approved by the Tax Division. Use Form 681 - CDQ Credit Application to apply no later than January 31 of the year following the tax year.

**Limitation:** The credit is limited to 45.45% of the tax due on the value of the fishery resource harvested under the CDQ.

			Department use only
1	Total unprocessed value from Schedules 2E	1	
2	Multiply line 1 by 3% (.03)	2	
3	Total unprocessed value from Schedules 2D	3	
4	Multiply line 3 by 1% (.01)	4	
5	Tax on resources harvested under a CDQ (add lines 2 and 4)	5	
6	Maximum credit available [multiply line 5 by 45.45% (.4545)]	6	
7	Approved contributions (from CDQ Credit Application Form)	7	
8	CDQ Credit. Enter lesser of line 6 or line 7 here and on Page 1, line 2a	8	

<b>Alaska Fishery Resource Landing Tax Return</b>	<b>Schedule 4 - Credit for Other Taxes Paid</b>
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**Explanation:** Before a credit is allowed for taxes paid to another jurisdiction, you must attach a statement attesting that the tax has been paid, indicating the date the payment was made, describing the nature of the tax and providing citation to the statutory or other legal authority of the jurisdiction that imposed the tax. You must also attach a copy of the return or report filed with other jurisdictions for which credits are being claimed.

**Limitation:** The amount of the credit for taxes paid to another jurisdiction on the fishery resource may not exceed the landing tax liability that applies to the same fishery resource. For purposes of this section, "jurisdiction" includes a state other than Alaska, the United States or a foreign country.

			Department use only
1	Enter the Alaska landing tax incurred on fishery resources subjected to tax by another jurisdiction	1	
2	Taxes paid to another jurisdiction	2	
3	Credit for other taxes. Enter lesser of line 1 or 2 here and on Page 1, line 2b	3	

Taxpayer name	Federal EIN or SSN
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<b>Alaska Fishery Resource Landing Tax Return</b>	<b>Schedule 5 - A.W. "Winn" Brindle Credit</b>
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**A. W. "Winn" Brindle Memorial Scholarship Credit**

**Explanation.** A taxpayer is allowed a credit for contributions made during the tax year to the A. W. "Winn" Brindle Memorial Scholarship Fund. Include written verification from the Post Secondary Education Commission confirming the contribution date and amount.

**Limitation:** The credit is limited to 5% of the landing tax liability.

				Department use only
1	Total tax before credits. Enter the amount from page 1, line 1c	1		
2	A.W. "Winn" Brindle Memorial Scholarship contribution made during the year	2		
3	Multiply line 1 by 5% (.05)	3		
4	Enter the lesser of line 2 or 3 here and on Page 1, line 2c	4		

<b>Alaska Fishery Resource Landing Tax Return</b>	<b>Schedule 6 - Education Credit</b>
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**Explanation of Credit**

Taxpayers may claim as a credit a portion of contributions to qualifying Alaska colleges and universities, vocational programs, annual intercollegiate sports tournaments, Alaska Native cultural/heritage programs for public school staff and students or to a facility that qualifies as a coastal ecosystem learning center.

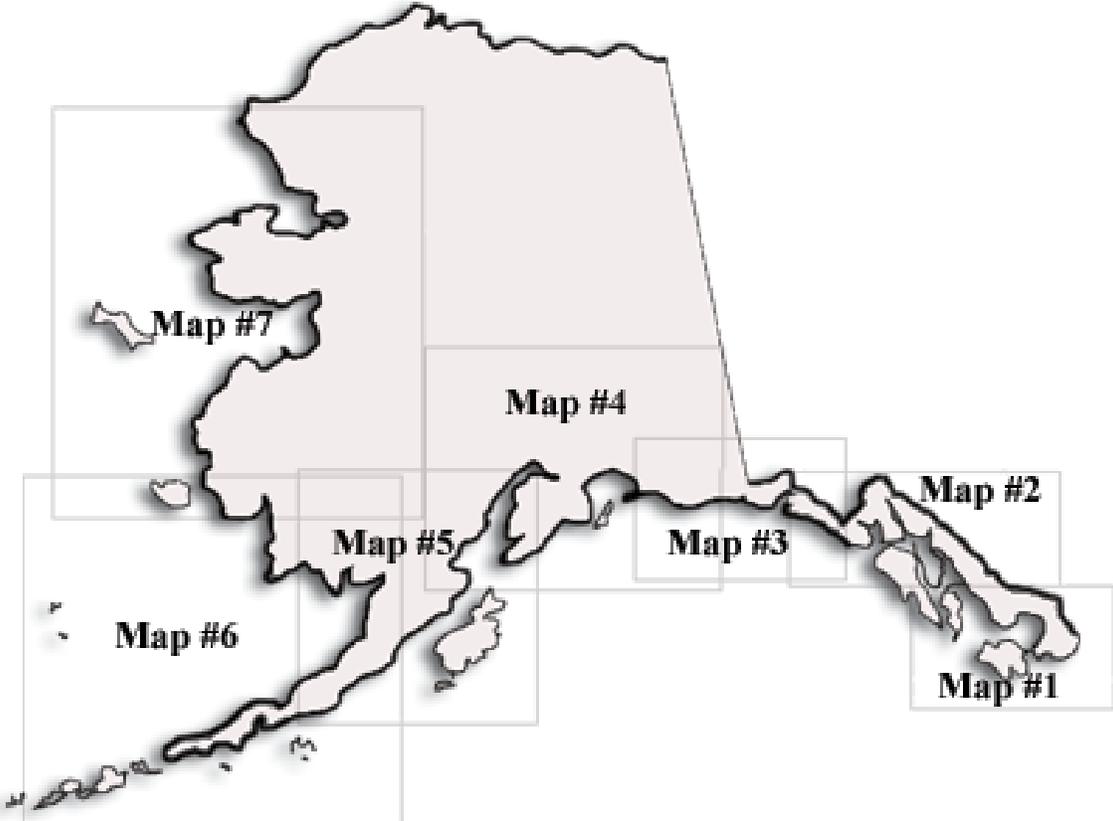
**Limitation**

The maximum education credit is \$5 million, determined by taking 50% of the first \$100,000 of contributions, 100% of the next \$200,000, and 50% of the remaining contribution that exceeds \$300,000. The credit shall not exceed the accumulated tax liability reported for the entire tax year and cannot be carried over to another year.

Name of contribution recipient	Contribution(s)	
	Date	Amount

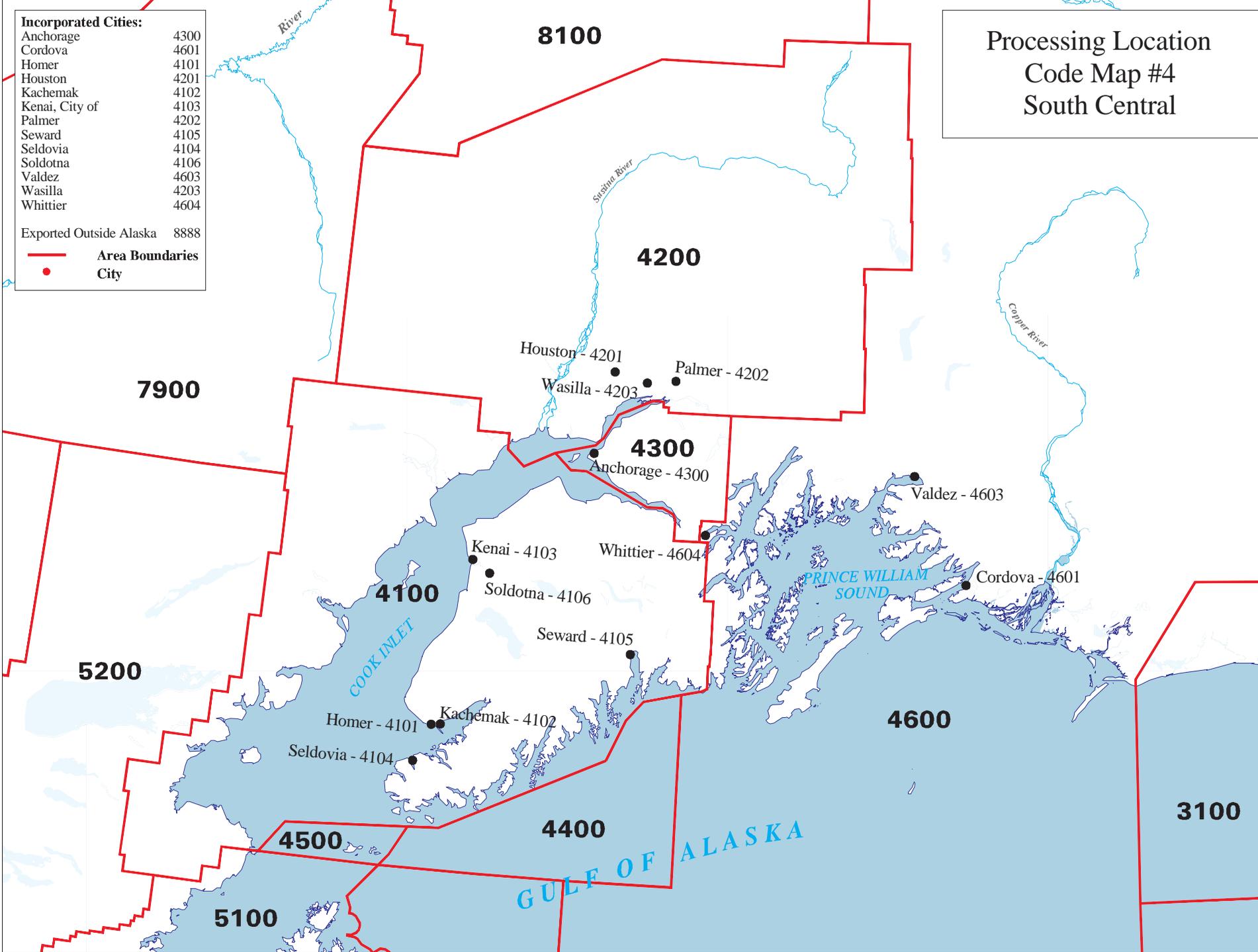
1	Total qualified contributions made during this year	1	
2	Multiply the lesser of line 1 above or \$100,000 by 50%	2	
3	Enter 100% of the next \$200,000 of contributions from line 1 above	3	
4	Enter 50% of the amount that exceeds \$300,000 of contributions from line 1 above	4	
5	Total credit. Add lines 2, 3 and 4.	5	
6	Total allowable credit. Enter here and on page 1, line 2d, the lesser of: a) line 5 above, b) page 1, line 1c minus lines 2a, 2b, and 2c, or c) \$5,000,000.00	6	

**PROCESSING LOCATION**

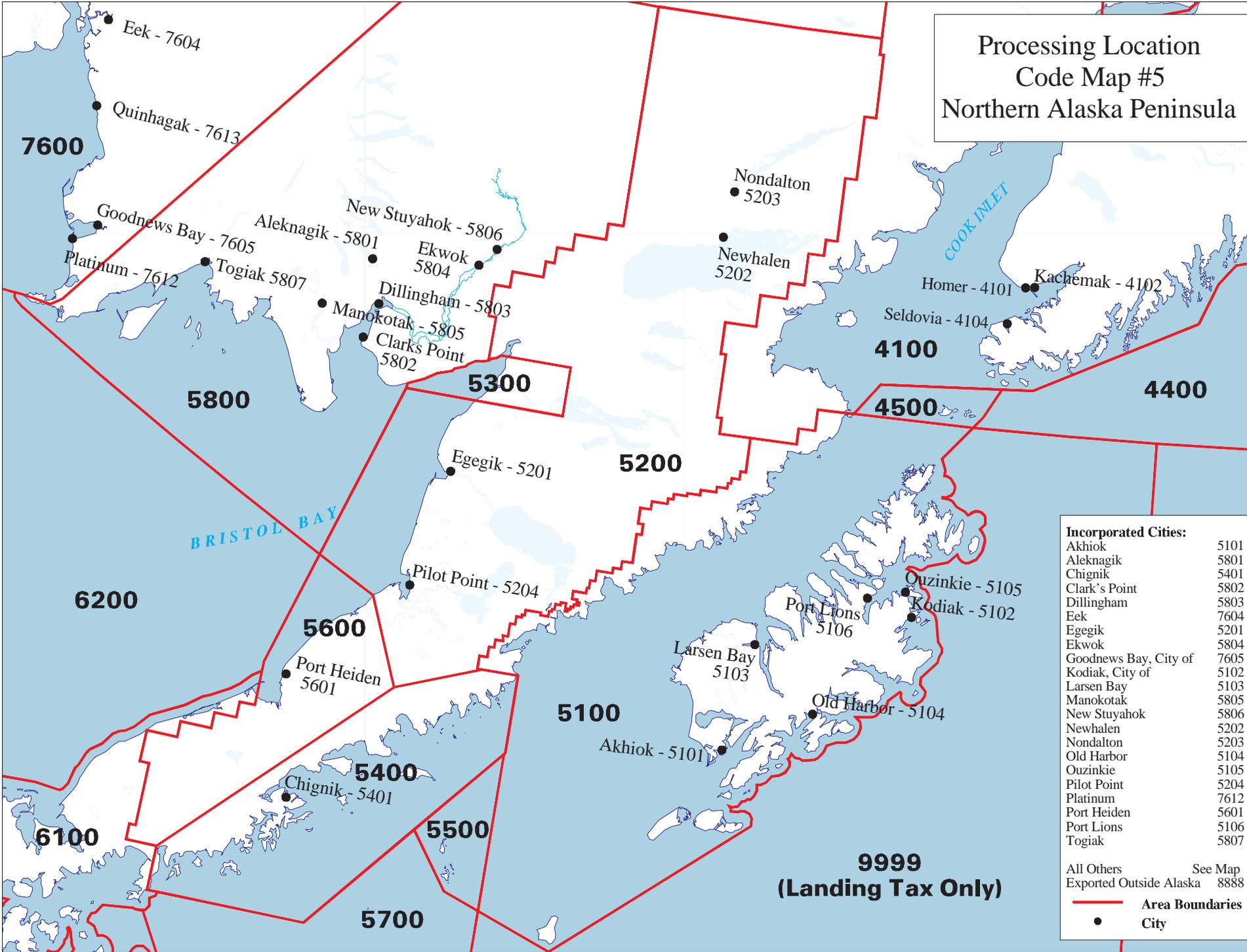


Incorporated Cities:	
Anchorage	4300
Cordova	4601
Homer	4101
Houston	4201
Kachemak	4102
Kenai, City of	4103
Palmer	4202
Seward	4105
Seldovia	4104
Soldotna	4106
Valdez	4603
Wasilla	4203
Whittier	4604
Exported Outside Alaska 8888	
 Area Boundaries	
 City	

Processing Location  
Code Map #4  
South Central



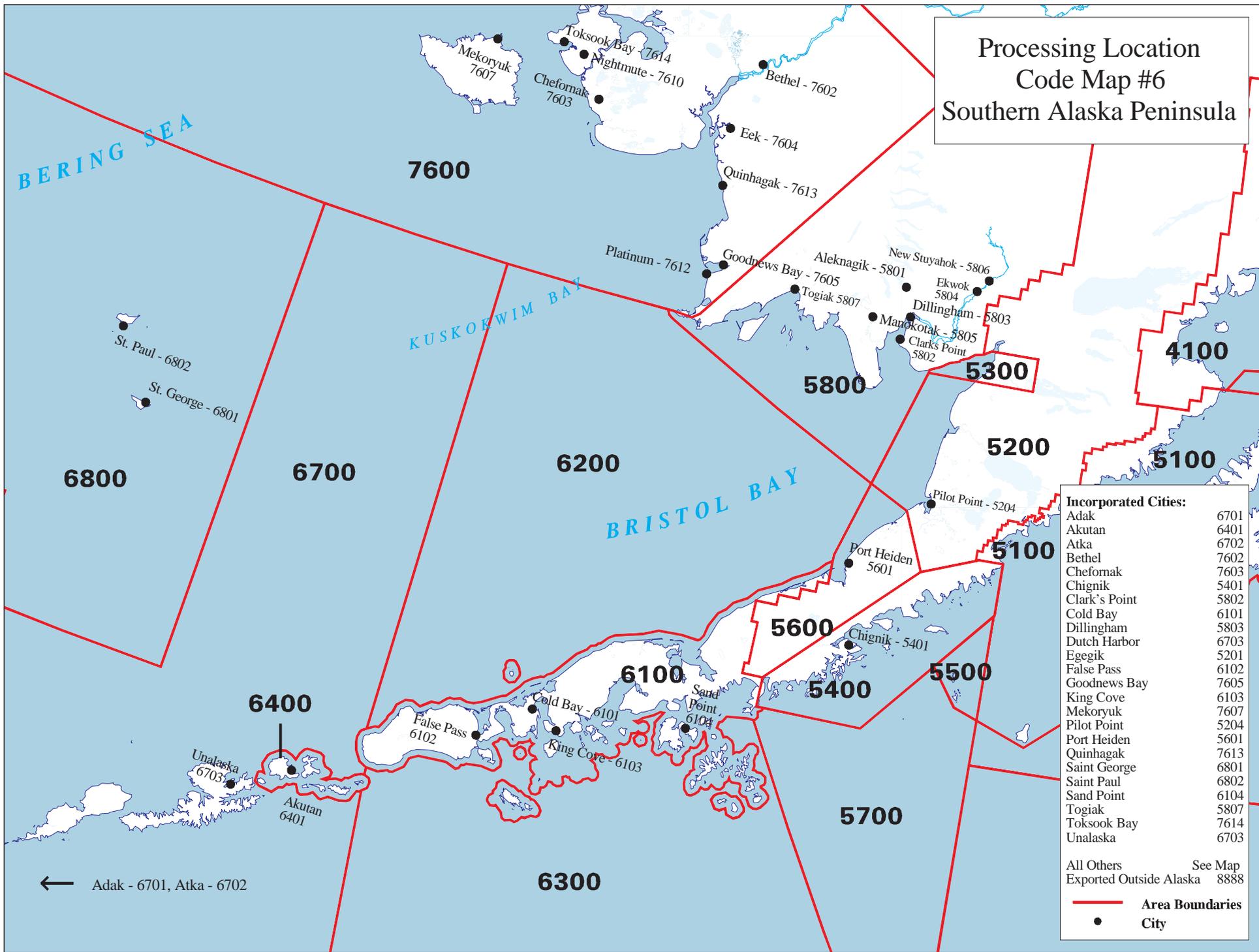
Processing Location  
Code Map #5  
Northern Alaska Peninsula



Incorporated Cities:	
Akhiok	5101
Aleknagik	5801
Chignik	5401
Clark's Point	5802
Dillingham	5803
Eek	7604
Egegik	5201
Ekwok	5804
Goodnews Bay, City of	7605
Kodiak, City of	5102
Larsen Bay	5103
Manokotak	5805
New Stuyahok	5806
Newhalen	5202
Nondalton	5203
Old Harbor	5104
Ouzinkie	5105
Pilot Point	5204
Platinum	7612
Port Heiden	5601
Port Lions	5106
Togiak	5807
All Others	See Map
Exported Outside Alaska	8888

— Area Boundaries  
● City

Processing Location  
Code Map #6  
Southern Alaska Peninsula



**Incorporated Cities:**

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

All Others See Map  
Exported Outside Alaska 8888

— Area Boundaries  
● City

← Adak - 6701, Atka - 6702