

# Instructions for Alaska Salmon Enhancement Tax Buyers Annual Report

## Who Must File the Buyer's Annual Report?

In-state licensed fish buyers who are responsible for the collection of the Salmon Enhancement Tax. The Buyer's Annual Report is a summary of the monthly returns/reports filed during the year. Do not submit payment with this report. Please file an amended return/report for the applicable month(s) if you determine that there are additional payments due for the tax year.

## Questions or Need Help?

contact our help desk

Phone: (907) 465-2320

Fax: (907) 465-3566

Email: [dor.tax.fishexcise@alaska.gov](mailto:dor.tax.fishexcise@alaska.gov) .

## When is the Buyer's Annual Report Due?

The report is due March 1 following the tax year.

## Value- "Value" means:

1. The market value of the fisheries resources 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; in this subparagraph, "company" means a fisheries business, a subsidiary of a fisheries business, or a subsidiary of a parent company of a fisheries business; or
2. For fisheries resources other than those described in (1) the actual price paid for the fisheries resource by the fisheries business to the fisher, including indirect consideration and bonus amounts paid for fuel, supplies, gear, ice, handling, tender fees, or delivery, whether paid at the time of purchase of the fisheries resource or tendered as a deferred or delayed payment; in this subparagraph, "delivery" means:
  - (a) Transportation of the fisheries resource from the boat or vessel on which the product was taken to a tender; or
  - (b) If delivery was not to a tender, transportation of the fisheries resource from the boat or vessel on which the product was taken to a shore-based facility in which delivery of the fisheries resource is normally accepted.

## Additional Forms

You may reproduce or photocopy this form as needed, request additional forms from our help desk at the address listed on the form or on-line at [www.tax.alaska.gov](http://www.tax.alaska.gov) .

## Where to Send Report?

Mail the report to:

TAX DIVISION  
ALASKA DEPARTMENT OF REVENUE  
PO BOX 110420  
JUNEAU, AK 99801-0420