

Instructions for Alaska Fisheries Business Tax Monthly Report

DUE DATE

The due date for filing the Alaska Fisheries Business Tax Report and paying the tax is the 15th day of the month following the month of activity. The tax report and payment will be considered timely as long as the report and payment are postmarked or received by the due date.

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 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 \$100,000, you must wire transfer the funds or use OTIS (Online Tax Information System). See payment instructions on page vi.
- Enter your name and fisheries business license number as they appear on your fisheries business license. Sign and date the form before submission. Only the taxpayer is authorized to sign the tax report. For corporations, the report must be signed by a corporate officer. For limited liability companies, the report must be signed by a member. For partnerships, the report must be signed by a partner. For sole-proprietorships, the report must be signed by the owner.
- Use the correct schedules. The Alaska Fisheries Business Tax Report contains separate schedules for each processing and exporting activity. Complete all schedules that correspond with your activities for the month.
- 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 or request a copy from the shared tax coordinator at 907-465-3776. Note: your report is not complete without all processing location codes.

GENERAL INSTRUCTIONS

Penalties for Failure to File or Pay

A penalty will be assessed for failure to timely file the report 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 report and pay your taxes will result in the suspension of your license.

Interest Rates on Tax Due

Refer to the Interest Rate link under the Other Links at www.tax.alaska.gov.

Amended Reports

To correct a previously filed Alaska Fisheries Business Tax Report, check the amended box at the top of the report and **attach a statement** explaining the reason for the amendment. Complete and submit the entire tax report, including processing activity and credit schedules (if applicable), using the corrected amounts.

Bonus Payments to Fishermen

To report bonus or additional payments made to fishermen, check the bonus box at the top of the report and **include the month and year of the payment**. Complete and submit the entire tax report, including processing activity and credit schedules (if applicable), using the corrected amounts. The bonus report and additional tax are due no later than the 15th day of the month following the month in which the payments were made.

SCHEDULES

Refer to the following schedule descriptions to determine which forms you must complete with your report.

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 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 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 fisheries business license number.

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 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 report is incomplete if you leave out the processing location code.

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 report. If you have more than one licensed facility, attach a copy of all forms and worksheets to the report 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. 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 before January 1, 2016. Carryforward 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).

Carryforward

Any unused credit may be carried forward and applied against the tax liability incurred on salmon for the following month up to 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, carryforwards 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 reports. 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 period. 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 recaptured (paid back) 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: 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: 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: 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 ice machines as well as 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: the useful life of equipment that is or would be applicable for purposes of depreciation.

Valued-added salmon product: 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 is:

- subjected to only one or more of heading, gutting, freezing, packaging, quality assurance practices or value retention practices;
- salmon skeins or other unprocessed salmon products whether fresh or frozen;
- canned, except for salmon products in a pop-top can; or
- produced out of the state.

OTHER TAX CREDIT SCHEDULES

Schedule WB - The A.W. "Winn" Brindle Scholarship Credit is for contributions made during the year to the A.W. "Winn" Brindle Memorial Scholarship Fund. The credit is limited to 5% of the fisheries business tax liability.

On line 1 of Schedule WB enter the total of all contributions made in this calendar year, including this month. On line 3 of Schedule WB enter the total of your tax liability (before credits) for all previous months in this calendar year, as well as this month. Any unused credit can be claimed in a subsequent month that has a tax liability. The unused credit cannot be carried forward beyond the December monthly report for the year of the contribution.

Schedule EC - Subject to limitations below, a taxpayer is allowed a credit for cash contributions accepted for direct instruction, research, and educational support purposes, including library and museum acquisitions by an Alaska

university foundation or by a nonprofit, public or private, Alaska two-year or four-year college accredited by a regional accreditation association; for secondary school level vocational education courses, programs, and facilities by a school district in the state; for a facility or annual intercollegiate sports tournament by a nonprofit, public or private, Alaska two-year or four-year college accredited by a regional accreditation association; for Alaska Native cultural or heritage programs and educational support, including mentoring and tutoring, provided by a nonprofit agency for public school staff and for students who are in grades kindergarten through 12 in the state; for education, research, rehabilitation, and facilities by an institution that is located in the state and that qualifies as a coastal ecosystem learning center under the Coastal American Partnership established by the federal government; and for the Alaska higher education investment fund under AS 37.14.750.

Limitations: The credit is limited to 50% of contributions of not more than \$100,000, 100% of the next \$200,000 of contributions, and 50% of the amount of contributions that exceed \$300,000. The total contributions qualifying for the credit (line 1 of Schedule EC) cannot be claimed as a charitable contribution deduction. Contributions claimed as a credit under this section may not be claimed as a credit against other Alaska taxes, i.e.: corporate, mining. The maximum credit allowed is \$5 million per tax year.

If the taxpayer is a member of an affiliated group, then the total amount of credits may not exceed \$5 million for the affiliated group as defined by AS 43.20.073. The education credit may not reduce a person's tax liability to below zero for any tax year. An unused education credit or portion of an education credit not used for a tax year may not be sold, traded, transferred, or applied in a subsequent tax year.

On line 1 of Schedule EC enter the total of all contributions made in this calendar year, including this month. On line 6 of Schedule EC enter the total of your tax liability (before credits) for all previous months in this calendar year, as well as this month. Any unused credit can be claimed in a subsequent month within the tax year that has a tax liability. The unused credit cannot be carried forward beyond the December monthly report for the year of the contribution.

GENERAL DEFINITIONS

Processing: 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: 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 or contact us.

Value: 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 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. If you are a first-time taxpayer, contact the Tax Division at (907) 465-2320 or visit www.tax.alaska.gov for information.

Electronic Payment (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.

OTIS Payment – Pay your taxes when filing your tax report by using the Online Tax Information System (OTIS) at <http://www.tax.alaska.gov>. OTIS cannot accept ACH credit or credit card transactions for this tax program. You must be registered in myAlaska to make your payment using OTIS.

Wire Transfer – If you are filing your tax report 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. 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 reports.

Check – Make checks payable to the **State of Alaska**. Note that if your payment for combined liabilities exceeds \$100,000, you are required to pay electronically or by wire transfer.

TAX REPORT & PAYMENT MAILING ADDRESS

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

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

2014 Alaska Fisheries Business Tax Report

Developing Commercial Fisheries List

Effective January 1 - December 31, 2014

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 area in which the resource was harvested.

Developing statewide

Hagfish
Lamprey
Snails (**except** abalone)

Arrowtooth flounder

Developing in the following waters:
(1) Southeast Alaska (NMFS statistical areas 650 and 659);
(2) West Yakutat (NMFS statistical area 640).

Atka mackerel

Developing in the Eastern Bering Sea/Aleutian Islands (NMFS statistical areas 518, 519 and 541), jig gear only.

Black rockfish

Developing in the following waters:
(1) Southeast Alaska;
(2) South Alaska Peninsula Area;
(3) Bering Sea-Aleutian Islands Area.

Clams

Littleneck clams are developing in the following waters:
(1) Southeastern Alaska;
(2) Yakutat Area;
(3) Registration Area J.

Artic surf clams, butter clams, cockle clams, eastern softshell clams, horse clams, and razor clams are developing in Registration Area J.

Dusky Rockfish

Developing in Southeast Alaska (NMFS statistical area 650).

Flatfish (flounders, soles, Greenland turbot, Alaska plaice, sanddabs & dabs)

Developing in the following waters:
(1) Southeast Alaska (NMFS statistical area 650);
(2) West Yakutat (NMFS statistical area 640).

Forage fish (eulachon/hooligan, smelts)

Developing in Upper Cook Inlet.

Freshwater Finfish

Bering Cisco is developing in the Lower Yukon River.

Herring, food and bait

Developing in the following waters:
(1) Chignik;
(2) Sand Point District;
(3) Pavlof District;
(4) King Cove District;
(5) Umnak District west of Samalga Pass;
(6) Adak District;
(7) Amak District;
(8) Port Moller District;
(9) Port Heiden District;
(10) Port Clarence District;
(11) Kotzebue District.

Herring sac roe

Developing in the following waters:
(1) Alaska Peninsula-Aleutian Island Area;
(2) Chignik Area;
(3) Adak District, gillnet fishery only;
(4) Bering Sea-Kotzebue Area;
(5) Kuskokwim Area.

King crab (golden)

Developing in the Northern District of the Bering Sea and the Kodiak Area.

Lingcod

Developing in the following waters:
(1) Kodiak;
(2) Chignik;
(3) South Alaska Peninsula;
(4) Bering Sea-Aleutian Islands.

Octopus

Developing in the following waters:
(1) Southeastern Alaska
(2) Yakutat Area;
(3) Prince William Sound;
(4) Registration Area J.

Other groundfish

Rays, greenlings, eels, grenadiers, prowfish and ratfish are developing statewide. Sharks, skates and sculpins are established statewide.

Pacific Cod

Developing in the following waters:
(1) Southeast Alaska (NMFS statistical area 650);
(2) West Yakutat (NMFS statistical area 640).

Pollock

Developing in Southeast Alaska (NMFS statistical area 650).

Salmon

Chum: Developing in Port Clarence District.
Pink: Developing in the following waters:
(1) Kotzebue Area;
(2) Norton Sound - Port Clarence Area;
(3) Yukon - Northern Area;
(4) Kuskokwim Area
(5) Atka/Amlia Island Area.

Sea cucumbers

Developing in waters west of 157° 27' in Registration Area J.

Sea urchins

Developing in Registration Area J.

Shrimp

Pot Gear: Developing in Registration Area J.

Species Code List for Fisheries Business

Use either of these lists when completing schedules for your report. 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	saur, 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 report. 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		