

Due March 31, 2015

<input type="checkbox"/> EIN <input type="checkbox"/> SSN		Taxpayer Name			License No.	
Business Location/Vessel Name				Contact Person		
Mailing Address				Contact Email		
City	State	Zip Code	Phone Number	Fax Number	Mobile Number	

## Type of Return

<input type="checkbox"/> Original	<input type="checkbox"/> Amended (attach explanation)	<input type="checkbox"/> Bonus	<u>Month/Year resource originally purchased</u> Month: _____ Year: _____	<u>Month/Year bonus payment made</u> Month: _____ Year: _____
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### Tax Liability

1a. Established. Enter amount from Part 1, line 8 .....	1a	
1b. Developing. Enter amount from Part 2, line 8 .....	1b	
1c. Gross fisheries business tax liability. Add lines 1a and 1b .....	1c	

### Credits

2a. A.W. "Winn" Brindle credit. Schedule WB, line 4 .....	2a	
2b. Alaska Education credit. Schedule EC, line 6 .....	2b	
2c. Product Development credit from Schedule PD, line 8 .....	2c	
2d. Film Production Credit (attach certificate) .....	2d	
2e. Total Credits. Add lines 2a through 2d .....	2e	

### Total Liability

3. Net fisheries business tax. Subtract line 2e from 1c .....	3
4. Product Development credit recapture from Schedule PD, line 12 .....	4
5. Total liability. Add lines 3 & 4 .....	5

### Payment

6. Total payments from part 3, line 12 .....	6
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### Amount Due

7. If line 6 is less than or equal to line 5, subtract line 6 from line 5 .....	Amount due	7
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### Overpayment

8a. If line 6 is greater than line 5, subtract line 5 from line 6 .....	Amount overpaid	8a
8b. Amount of overpayment to be credited to next tax year .....	8b	
8c. Amount of overpayment to be applied to Seafood Marketing Assessment Return .....	8c	
8d. Amount of overpayment to be refunded .....	8d	

**Note: If your combined liability exceeds \$150,000, you must pay using the Online Tax Information (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 this return, including all accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is true, correct and complete.*

Taxpayer/Officer/Member Signature	Date
Print Name	Print 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**



Taxpayer name	Federal EIN or SSN	Fisheries Bus. Lic. #
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## Alaska Fisheries Business Tax Annual Return

Note: First complete schedules 1-5 as appropriate for your fisheries business, then transfer the totals to Part 1 & Part 2 below.

### Part 1: Established

Schedule			Column A Floating Facility	Column B Shore-based Salmon Cannery	Column C Shore-based Facility and DM License Holder
1	1E	Caught and processed			
2	2E	Purchased and processed			
3	3E	Transported unprocessed			
4	4E	Custom processed by others			
5	5E	Custom processed (unlicensed)			
6	Total Value. Add schedules 1-5				
	Tax rate		5% (.05)	4.5% (.045)	3% (.03)
7	Tax. Multiply line 6 by tax rate				
Department use only			60621	60622	60623
8. Established Fisheries Business Tax. Add each entry from line 7. Enter on page 1, line 1a					

### Part 2: Developing

Schedule			Column A Floating Facility	Column B Shore-based Facility and DM License Holder
1	1D	Caught and processed		
2	2D	Purchased and processed		
3	3D	Transported unprocessed		
4	4D	Custom processed by others		
5	5D	Custom processed (unlicensed)		
6	Total Value. Add schedules 1-5			
	Tax rate		3% (.03)	1% (.01)
7	Tax. Multiply line 6 by tax rate			
Department use only			60624	60625
8. Developing Fisheries Business Tax. Add each entry from line 7. Enter on page 1, line 1b				

### Part 3: Estimated Payments

Payment Date	Amount	Payment Date	Amount	Payment Date	Amount
9. Total estimated payments from all Amount columns above					
10. Overpayment carryover from line 8b of previous Alaska Fisheries Business Tax Return					
11. AMENDED AND BONUS RETURNS ONLY - Taxes previously paid for this year					
12. Total payments. Add lines 9, 10 and 11. Enter on page 1, line 6					



Taxpayer Name	Federal EIN or SSN	Fisheries Bus. Lic. #
<b>Alaska Fisheries Business Tax Annual Return</b>	<b>Schedule 1E</b>	page      of

**Schedule 1E Established: Caught and Processed** (Continued)

This schedule must be completed for all established fisheries resources processed by your company that were taken in company-owned or company-subsidized boats operated by employees, or in boats under lease or other agreement.

**B. Shore-based Salmon Cannery** *Note: Direct Marketer license holders use section C.*

Species	Species Code			Pounds	Value	Processing Location Code
	4	1	0			
<b>King</b>	4	1	0			
<b>Red</b>	4	2	0			
<b>Coho</b>	4	3	0			
<b>Pink</b>	4	4	0			
<b>Chum</b>	4	5	0			
<b>Totals. Enter total value on page 2, part 1, line 1, column B</b>						

**C. Shore-based Facility and Direct Marketer License Holders**

Species	Species Code			Pounds	Value	Processing Location Code
	4	1	0			
<b>Totals. Enter total value on page 2, part 1, line 1, column C</b>						







Taxpayer Name	Federal EIN or SSN	Fisheries Bus. Lic. #
<b>Alaska Fisheries Business Tax Annual Return</b>	<b>Schedule 2E</b>	page      of

**Schedule 2E Established: Purchased and Processed (Continued)**

This schedule must be completed for all established fisheries resources that your company purchased and processed.

**B. Shore-based Salmon Cannery**

Species	Species Code			Pounds	Value	Processing Location Code
	4	1	0			
<b>King</b>	4	1	0			
<b>Red</b>	4	2	0			
<b>Coho</b>	4	3	0			
<b>Pink</b>	4	4	0			
<b>Chum</b>	4	5	0			
<b>Totals. Enter total value on page 2, part 1, line 2, column B</b>						

**C. Shore-based Facility**

Species	Species Code			Pounds	Value	Processing Location Code
	4	1	0			
<b>Section C page totals. If finished, enter total value on page 2, part 1, line 2, column C</b>						



















<table border="1"> <tr> <td>Taxpayer Name</td> <td>Federal EIN or SSN</td> <td>Fisheries Bus. Lic. #</td> </tr> </table>	Taxpayer Name	Federal EIN or SSN	Fisheries Bus. Lic. #	<table border="1"> <tr> <td><b>Alaska Fisheries Business Tax Annual Return</b></td> <td><b>Schedule 3D</b></td> <td>page      of</td> </tr> </table>		<b>Alaska Fisheries Business Tax Annual Return</b>	<b>Schedule 3D</b>	page      of
Taxpayer Name	Federal EIN or SSN	Fisheries Bus. Lic. #						
<b>Alaska Fisheries Business Tax Annual Return</b>	<b>Schedule 3D</b>	page      of						

## Schedule 3D Developing: Transported Unprocessed

This schedule must be completed for all developing fisheries resources that your company transported unprocessed outside the taxing jurisdiction of Alaska. Use additional schedules if more space is needed. **Note: The applicable tax rate (floating or shore-based) depends on the status of the company or individual that ultimately processed the resource.**

### A. Floating Facility **Note: Direct Marketer license holders use section B.**

Waters	Species	Species Code	Pounds	Value	Purchaser's City and State
<b>Totals. Enter total value on page 2, part 2, line 3, column A</b>					

### B. Shore-based Facility and Direct Marketer License Holders

Waters	Species	Species Code	Pounds	Value	Purchaser's City and State
<b>Totals. Enter total value on page 2, part 2, line 3, column B</b>					



Taxpayer Name		Federal EIN or SSN	Fisheries Bus. Lic. #
<b>Alaska Fisheries Business Tax Annual Return</b>		<b>Schedule 4E</b>	page      of

## Schedule 4E Established: Custom Processed by Others (Continued)

This schedule must be completed for all established fisheries resources that your company had custom processed by another licensed fisheries business. Use additional schedules if more space is needed. **Note: the applicable tax rate (floating or shore-based) depends on the status of the company or individual that custom processed for you.**

### B. Shore-based Salmon Cannery **Note: Direct Marketer license holders use section C.**

Fisheries Processor's		Species	Species Code			Pounds	Value	Processing Location Code
Lic#	Name		4	1	0			
		<b>King</b>	4	1	0			
		<b>Red</b>	4	2	0			
		<b>Coho</b>	4	3	0			
		<b>Pink</b>	4	4	0			
		<b>Chum</b>	4	5	0			
<b>Totals. Enter total value on page 2, part 1, line 4, column B</b>								

### C. Shore-based Facility and Direct Marketer License Holders

Fisheries Processor's		Species	Species Code	Pounds	Value	Processing Location Code		
Lic#	Name							
<b>Section C page totals. If finished, enter total value on page 2, part 1, line 4, column C</b>								







Taxpayer Name	Federal EIN or SSN	Fisheries Bus. Lic. #
<b>Alaska Fisheries Business Tax Annual Return</b>	<b>Schedule 5E</b>	page      of

## Schedule 5E Established: Custom Processed by/for Unlicensed Companies

This schedule must be completed for all established fisheries resources that your company 1) had custom-processed by, or 2) custom processed for, someone other than a licensed fisheries business. Use additional schedules if more space is needed. **Note: The applicable tax rate (floating or shore-based) depends on the status of the company that performed the custom processing.**

### A. Floating Facility **Note: Salmon must be itemized by sub-species.**

Customer's Name & Address	Species	Species Code	Pounds	Value	Processing Location Code (see instructions)
<b>Totals. Enter total value on page 2, part 1, line 5, column A</b>					

### B. Shore-based Salmon Cannery

Customer's Name & Address	Species	Species Code			Pounds	Value	Processing Location Code
	<b>King</b>	4	1	0			
	<b>Red</b>	4	2	0			
	<b>Coho</b>	4	3	0			
	<b>Pink</b>	4	4	0			
	<b>Chum</b>	4	5	0			
<b>Totals. Enter total value on page 2, part 1, line 5, column B</b>							

### C. Shore-based Facility **Note: Salmon must be itemized by sub-species.**

Customer's Name & Address	Species	Species Code	Pounds	Value	Processing Location Code
<b>Section C page totals. If finished, enter total value on page 2, part 1, line 5, column C</b>					



Taxpayer Name	Federal EIN or SSN	Fisheries Bus. Lic. #
<b>Alaska Fisheries Business Tax Annual Return</b>	<b>Schedule 5D</b>	page      of

## Schedule 5D Developing: Custom Processed by/for Unlicensed Companies

This schedule must be completed for all developing fisheries resources that your company 1) had custom-processed by, or 2) custom processed for, someone other than a licensed fisheries business. Use additional schedules if more space is needed. **Note: The applicable tax rate (floating or shore-based) depends on the status of the company that performed the custom processing.**

### A. Floating Facility

Customer's Name & Address	Waters	Species	Species Code	Pounds	Value	Processing Location Code (see instructions)
<b>Totals. Enter total value on page 2, part 2, line 5, column A</b>						

### B. Shore-based Facility

Customer's Name & Address	Waters	Species	Species Code	Pounds	Value	Processing Location Code (see instructions)
<b>Section B page totals. If finished, enter total value on page 2, part 2, line 5, column B</b>						











Taxpayer Name	Federal EIN or SSN	Fisheries Bus. Lic. #
<b>Alaska Fisheries Business Tax Annual Return</b>		<b>Schedule WB &amp; Schedule EC</b>

## Schedule WB A.W. "Winn" Brindle Scholarship Credit

### Explanation of Credit

A taxpayer is allowed a credit for contributions made during the tax year to the A.W. "Winn" Brindle Memorial Scholarship Fund.

### Limitation

The credit is limited to 5% of the fisheries business tax liability. Complete only one schedule. If your fisheries business files more than one return, use this schedule for only one return

1	Total tax before credit. Enter the amount from page 1, line 1c, of your Alaska Fisheries Business Tax Return	1	
2	A.W. "Winn" Brindle Scholarship contribution made during this year	2	
3	Multiply line 1 by 5% (.05)	3	
4	Compare the amounts on lines 2 and 3. Enter the lesser amount here and on Page 1, line 2a,	4	

## Schedule EC Education Credit

### 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 2b, the <b>lesser</b> of: a) line 5 above, b) page 1, line 1c minus lines 2a and 2c, or c) \$5,000,000.00	6	

# Schedule PD Credit and Recapture Summary

## Part I

Taxpayer name	EIN/SSN
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Enter license numbers of each facility/vessel that generated a credit (from Part IV) or that is subject to recapture (from Part III) in this tax period

1	Credit carryforward (line 9 from prior year)	1. Fish. Bus. Lic. #	2. Fish. Bus. Lic. #	3. Fish. Bus. Lic. #	4. Fish. Bus. Lic. #
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2 Carryforward subject to recapture Enter the amount of credit carryforward that is subject to recapture in Part III. If none, enter zero

3 Net carryforward (subtract line 2 from line 1)

4 Credit generated this year Amount from Part II, line 12 for each license listed above

1	2	3	4
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5 Total credits available (line 3 plus line 4) Enter total of all licensed facilities in Total All Licenses column

6 Tax on salmon and herring for each licensed facility Enter tax for each license

1	2	3	4
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7 Tax limitation, 50% of line 6 50% of line 6 for each license, enter total in Total All Licenses column

1	2	3	4
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8 Credit (enter the lesser of line 5 or line 7) Allocate your credit to individual licensed facilities

1	2	3	4
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Enter credit from line 8 on the Fisheries Business Tax return for the appropriate license.

Attach this form to each tax return to which credit or recapture was allocated

9 Unused credit carryforward, subtract line 8 from line 5 (but not less than zero)

10 Total tentative recapture tax (from part III, line 5) Add from Part III, line 5 for each separate license

1	2	3	4
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11 Adjustments Enter the amount from line 2 above

12 Recapture tax allocation, line 10 less line 11 Allocate to individual licenses

1	2	3	4
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Enter recapture tax from line 12 on the Fisheries Business Tax Return for the appropriate license. Attach this form to each return to which recapture tax is allocated. All recapture tax must be allocated.

# Schedule PD

## Credit Worksheet

You must attach a separate worksheet for each fisheries business license that has generated a credit.

### Part II

Taxpayer name	EIN/SSN	Fish. Bus. Lic. #
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1	Total costs from Part IV for equipment intended to be used solely for salmon*		
2	Alaska percentage for salmon from line 15 below (Shore-based facilities use 100%)		
3	Qualified investment (multiply line 1 by line 2)		
4	Total costs from Part IV for equipment intended to be used solely for herring*		
5	Alaska percentage for herring from line 18 below (Shore-based facilities use 100%)		
6	Qualified investment (multiply line 4 by line 5)		
7	Total costs from Part IV for equipment intended to be used for both salmon and herring*		
8	Alaska percentage for salmon and herring from line 21 below (Shore-based facilities use 100%)		
9	Qualified investment (multiply line 7 by line 8)		
10	Total qualified investment for all species (add lines 3, 6 and 9)		
11	Credit limitation	50%	
12	Credit generated (multiply line 10 times .5)		

\* As indicated in the Species column for the applicable species (S = Salmon, H = Herring, B = Both Herring and Salmon)

### Alaska Percentage (for vessels)

13	Pounds of salmon processed on the vessel in Alaska		
14	Pounds of salmon processed on the vessel in and outside Alaska during the tax period		
15	Alaska percentage of salmon		
16	Pounds of herring processed on the vessel in Alaska		
17	Pounds of herring processed on the vessel in and outside Alaska during the tax period		
18	Alaska percentage of herring		
19	Pounds of salmon and herring processed on the vessel in Alaska		
20	Pounds of salmon and herring processed on the vessel in and outside of Alaska during the tax period		
21	Alaska percentage for salmon and herring		

# Schedule PD Recapture Worksheet

## Part III

Taxpayer name	EIN/SSN
Location/vessel name	Fish. Bus. Lic.#

Item	Equipment Description List equipment sold, disposed of or removed from service in the tax period
A	
B	
C	
D	

Item (as described above)		A	B	C	D
Month/Year equipment first placed in service					
Month/Year equipment sold, disposed of or removed from service					
1	Equipment cost (from Qualified Fees and Expenditures worksheet used to calculate original credit)				
2	Original credit generated on this equipment				
3	Recapture percentage (see instructions below)				
4	Tentative recapture tax (multiply line 2 by the percentage on line 3)				
5	Add all amounts from line 4	 Enter on Part I, line 10 in column designated for this license			

## Recapture Provisions

Equipment used to claim a tax credit in a previous tax period that has been sold, disposed of or removed from service in the state is subject to recapture (payback). The amount of recapture is determined by the length of time the property was in use in Alaska. If the equipment was sold, disposed of or removed from service in:

- the same year it was placed in service or the first year following the year it was placed in service, **100%** of the credit must be recaptured (paid back)
- the second year following the year it was placed in service, **75%** of the credit must be recaptured
- the third year following the year it was placed in service, **50%** of the credit must be recaptured
- the fourth or subsequent year following the year it was placed in service, none of the credit must be recaptured

Equipment used on a vessel is considered to have been removed from the state, and therefore subject to recapture, on the first day of a tax year in which the Alaska percentage (from page 34) is less than 50% (use Part II to calculate the Alaska percentage).

# Schedule PD Qualified Expenditures Worksheet Part IV

Taxpayer name	EIN/SSN	Fish. Bus. Lic. #
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You must attach a separate worksheet for each fisheries business license that has generated a credit.

## Product Development Equipment List qualified equipment for which a credit is claimed for this license

1	Equipment Description	Species*	Month/day/year placed in service	Cost
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	<b>Less grant funds included in equipment costs above</b>			( )
16	<b>Add lines 1 through 15. Enter total here and on Part II, line 1</b>			16

\* As indicated in the Species column for the applicable species (S = Salmon, H = Herring, B = Both Herring and Salmon)