

Instructions for 2014 Alaska Fishery Resource Landing Tax Return

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.

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 Form 688-Request for Notice of Value 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

- The owner of the resource at the time of landing is responsible for the tax. The owner is the legal entity that holds title to the resource and bears risk of loss. If the owner of the resource operates multiple vessels, a consolidated return must be filed. Separate schedules for each vessel may be used.
- 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.

To avoid an underpayment of estimated tax penalty, taxpayers must remit timely estimated tax payments using one of the following methods:

- Quarterly payments equal to 90% of the current-year tax (current-year tax times .9, multiplied by .25);
- Quarterly payments equal to 100% of the preceding year's tax (prior-year's tax times .25). To use this method, the taxpayer must have incurred a tax in the prior year; or
- Quarterly payments equal to 90% of the tax for each quarter. The tax is calculated on the quarterly value of resources landed in that quarter. The **quarterly value** is determined by multiplying the unprocessed pounds of each species landed in the quarter times the statewide average price posted by the department in the previous year for that species. The resulting quarterly value is multiplied by the applicable tax rate (the 3% established species rate or the 1% developing species rate, whichever is applicable) to determine the **tax for each quarter**. The quarterly payment should equal 90% of the tax for each quarter (tax for each quarter times .9). If there was no activity in the quarter, no payment is required. **To use this method, the taxpayer must submit a written election by March 31 of each year.** Once an election is made to use this method, the taxpayer may not change estimated payment methods until the following 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 installment 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 tax payment is the last day of the month following the month in which the department posts the statewide average price information. The payment will be considered timely as long as it is postmarked on or received by the due date. If the due date 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. 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 for information.

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 for instructions.

Checks - Note that if your final 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 DIVISION
ALASKA DEPARTMENT OF REVENUE
PO BOX 110420
JUNEAU AK 99811-0420

Tax Return Filing Due Date

The due date for the Fishery Resource Landing Tax Return is the last day of the month following the month in which the department publishes the statewide average price information. Estimated tax must be paid in quarterly installments, and the final tax payment is due the last day of the month following the month in which the department posts the statewide average price information.

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.

FORMS AND SCHEDULES

A fill-in version of the forms are available at 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.

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:

- 1) Indicate the appropriate species names and corresponding code numbers from the list on pages 4 and 5 for all species harvested and processed in federal waters and first landed in Alaska;
- 2) In order to calculate the tax, the processed weight must be converted to an unprocessed (whole) weight. Under the "Recovery code" column, indicate the appropriate code from the list at the bottom of each schedule. If you know the actual unprocessed weight of the resource*, skip steps 3 through 5 and go to step 6;
- 3) Use the appropriate 2-digit product code number listed on page 6, which represents the finished product after all processing activities have been performed on the resource;
- 4) Report the weight of the finished product under the "Processed weight (lbs)" column;
- 5) Indicate the appropriate recovery rate percentage (if applicable) under the "Recovery %" column. If using NMFS recovery rates, go to www.fakr.noaa.gov/rr/tables/tab13.pdf to obtain the current recovery percentages;
- 6) If using actual weights, report the weight of the unprocessed resource* under the "Unprocessed Weight (lbs)" column. Otherwise, divide the processed

weight by the recovery percentage to determine the unprocessed weight;

- 7) Indicate the appropriate statewide average price for each species landed from the published list published on our website at <http://www.tax.alaska.gov/programs/programs/forms/index.aspx?60620>.

*For sablefish use headed and gutted weight, for scallops use shucked weight.

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.

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.

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.

Credits and 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 - Use this schedule to claim the Education Credit. 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 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.

Film Production Credit

Effective 7/1/13, a film production tax credit certificated under AS 43.98 may be claimed against your tax liability. In order to claim the credit, you must have acquired a credit certificate issued by the Alaska Department of Revenue Film Office. Any unused credit may be carried forward but must be claimed before the expiration date on the certificate (six years from the date of issuance). For more information about this credit, refer to AS 43.98.030 or contact the Film Office at 907.269.6620.

Questions

You may email us at: dor.tax.fishexcise@alaska.gov or call 907.465.2320.

2014 Alaska Fishery Resource Landing Tax Return 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.

Arctic surf clams, butter clams, cockle clams, eastern softshell clams, horse clams, and razor clams are developing in the 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)

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 and seine fishery;
(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, prowlfish 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 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)	800	krill	403	salmon roe, coho
112	pacific hake	600	lamprey, pacific	404	salmon roe, pink
116	flounder, bering	772	lanternfish	402	salmon roe, sockeye
120	flounder, general	130	lingcod	410	salmon, chinook
121	flounder, arrowtooth	216	lumpsucker	450	salmon, chum
122	sole, flathead	870	octopus	430	salmon, coho
123	sole, rock	260	pacific flatnose	440	salmon, pink
124	sole, dover	112	pacific hake	420	salmon, sockeye
125	sole, rex	880	pacific oysters	170	sardine, pacific (pilchard)
126	sole, butter	206	pacific sand fish	220	saury, pacific
127	sole, yellowfin	774	pacific sand lance	851	scallop, pink (or calico)
128	sole, english	141	perch, pacific ocean	850	scallop, weathervane
129	flounder, starry	219	poacher, general	160	sculpin, general
130	lingcod	270	pollock, walleye	895	sea cucumber
131	sole, petrale	208	prickleback	893	sea urchin, green
132	sole, sand	215	prowfish	892	sea urchin, red
133	flounder, alaska plaice	714	ratfish	180	shad
134	turbot, greenland	185	rockfish, aurora	689	shark, other
135	rockfish, greenstripe	142	rockfish, black	692	shark, pacific sleeper
136	rockfish, northern	177	rockfish, blackgill	690	shark, salmon
137	rockfish, bocaccio	167	rockfish, blue	691	shark, spiny dogfish
138	rockfish, copper	137	rockfish, bocaccio	570	sheefish
141	perch, pacific ocean	146	rockfish, canary	964	shrimp, coonstripe
142	rockfish, black	178	rockfish, chillipepper	963	shrimp, humpy
143	rockfish, thornyhead (idiots)	149	rockfish, china	961	shrimp, northern (pink)
145	rockfish, yelloweye (red snapper)	138	rockfish, copper	962	shrimp, sidestriped
146	rockfish, canary	173	rockfish, dark (formerly dusky rockfish)	965	shrimp, spot
147	rockfish, quillback	159	rockfish, darkblotched	702	skate, big
148	rockfish, tiger	172	rockfish, dusky (formerly light dusky)	701	skate, longnose
149	rockfish, china	135	rockfish, greenstripe	700	skate, other
150	rockfish, rosethorn	176	rockfish, harlequin	715	skilfish
151	rockfish, roughey	136	rockfish, northern	516	smelt, capelin
152	rockfish, shortraker	179	rockfish, pygmy	511	smelt, eulachon
153	rockfish, redbanded	147	rockfish, quillback	515	smelt, surf
155	rockfish, yellowtail	153	rockfish, redbanded	218	snailfish, general
156	rockfish, widow	158	rockfish, redstripe	890	snails
157	rockfish, silvergray	150	rockfish, rosethorn	126	sole, butter
158	rockfish, redstripe	151	rockfish, roughey	124	sole, dover
159	rockfish, darkblotched	166	rockfish, sharpchin	128	sole, english
160	sculpin, general	181	rockfish, shortbelly	122	sole, flathead
166	rockfish, sharpchin	152	rockfish, shortraker	131	sole, petrale
167	rockfish, blue	157	rockfish, silvergray	125	sole, rex
170	sardine, pacific (pilchard)	182	rockfish, splitnose	123	sole, rock
172	rockfish, dusky (formerly light dusky)	183	rockfish, stripetail	132	sole, sand
173	rockfish, dark (formerly dusky rockfish)	143	rockfish, thornyhead (idiots)	127	sole, yellowfin
175	rockfish, yellowmouth	148	rockfish, tiger	875	squid
176	rockfish, harlequin	184	rockfish, vermilion	680	sturgeon, general
177	rockfish, blackgill	156	rockfish, widow	250	tomcod, pacific
178	rockfish, chillipepper	145	rockfish, yelloweye (red snapper)	540	trout, steelhead
179	rockfish, pygmy	175	rockfish, yellowmouth	134	turbot, greenland
180	shad	155	rockfish, yellowtail	580	whitefish, general
181	rockfish, shortbelly	710	sablefish (blackcod)	217	wolf eel
182	rockfish, splitnose	401	salmon roe, chinook	211	wrymouths
183	rockfish, stripetail	405	salmon roe, chum		

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

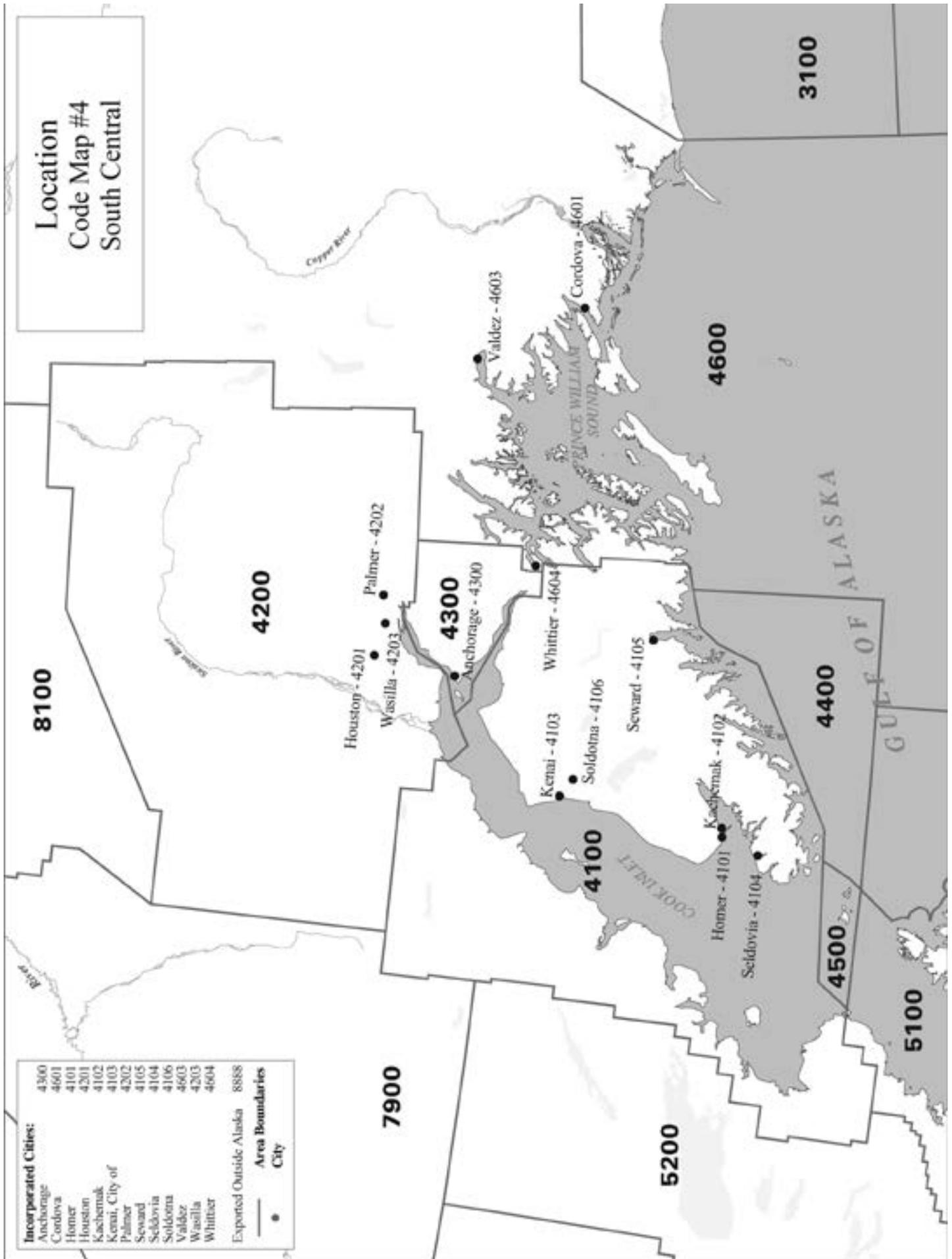
Code	Common name	Code	Common name	Code	Common name
860	abalone	800	krill	403	salmon roe, coho
521	arctic char (anadromous)	600	lamprey, pacific	404	salmon roe, pink
601	arctic lamprey	772	lanternfish	402	salmon roe, sockeye
666	atlantic salmon	130	lingcod	410	salmon, chinook
585	bering cisco whitefish	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, chillipepper	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		

Product Code List for Fishery Resource Landing Tax

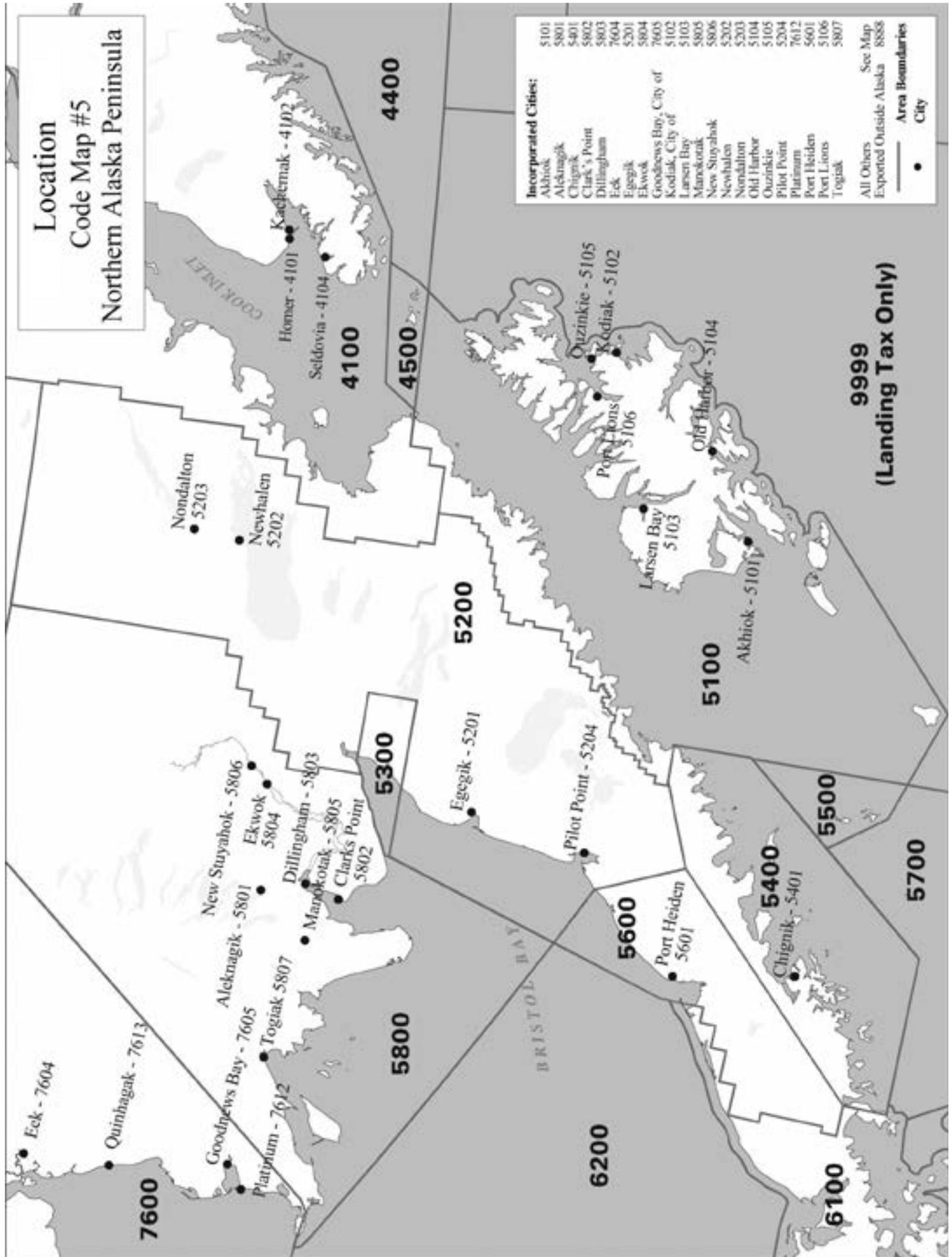
25	Salmon carcass. Roe removed (females only)
30	Surimi. Paste from fish flesh and additives.
31	Minced. Ground flesh.
32	Fish meal. Meal from whole fish or fish parts; includes bone meal.
33	Fish oil. Rendered oil from whole fish or fish parts.
34	Milt. In sacs or testes.
35	Stomachs. Includes all internal organs.
36	Octopus/squid mantles. Flesh after removal of viscera and arms.
37	Butterfly, no backbone. Head removed, belly slit, viscera and most of backbone removed; fillets attached.
39	Bones. If meal, report as 32.
41	Whole fish/destined for offsite fish meal production.
51	Whole fish/food fish with ice and slime. IFQ sablefish only.
54	Gutted, head on, with ice and slime. Belly slit and viscera removed. IFQ Pacific halibut and sablefish only.
57	Gutted, head off, with ice and slime. IFQ Pacific halibut only.
58	Headed and gutted, Eastern cut, with ice and slime. IFQ sablefish only.
75	Soft shell crab. Shellfish only
76	Bitter crab. Shellfish only
78	Shrimp tails.
80	Sections. Shellfish only
81	Meat. Shellfish only
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
92	Whole fish/onboard bait. Whole fish used as bait on board vessel. Not sold.
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.

01	Whole fish or shellfish.
02	Whole fish/bait. Processed for bait.
03	Bled only. Throat, or isthmus, slit to allow blood to drain.
04	Gutted, head on. Belly slit and viscera removed.
05	Gutted, head off. IFQ Pacific halibut only.
06	Headed and gutted, with roe.
07	Headed and gutted, Western cut. Head removed just in front of the collar bone, and viscera removed.
08	Headed and gutted, Eastern cut. Head removed just behind the collar bone, and viscera removed.
10	Headed and gutted, tail removed. Head removed usually in front of collar bone, and viscera and tail removed.
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.
12	Salted and split. Head removed, belly slit, viscera removed, fillets cut from head to tail but remaining attached near tail. Product salted.
13	Wings. On skates only, side fins are cut off next to body.
14	Roe. Eggs, either loose, in sacs or skeins.
15	Pectoral girdle. Collar bone and associated bones, cartilage and flesh.
16	Heads. Heads only, regardless where severed from body.
17	Cheeks. Muscles on sides of head.
18	Chins. Lower jaw (mandible), muscles, and flesh.
19	Belly. Flesh in region of pelvic and pectoral fins and behind head.
20	Fillets with skin and ribs. Meat and skin with ribs attached, from sides of body behind head and in front of tail.
21	Fillets with skin, no ribs. Meat and skin with ribs removed, from sides of body behind head and in front of tail.
22	Fillets with ribs and no skin. Meat with ribs with skin removed, from sides of body behind head and in front of tail.
23	Fillets, skinless/boneless. Meat with both skin and ribs removed, from sides of body behind head and in front of tail.
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.

**Location
Code Map #4
South Central**



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



**9999
(Landing Tax Only)**

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

Incorporated Cities:

6701	Adak
6401	Aktutan
6702	Alka
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	Quirbagak
6801	Saint George
6802	Saint Paul
6104	Sand Point
5807	Togiak
7614	Toksook Bay
6703	Uralaska

All Others See Map
Exported Outside Alaska 88888

— Area Boundaries
• City

