

Instructions for 2015 Alaska Fishery Resource Landing Tax Return

WHO MUST FILE?

Alaska licensed fish businesses landing processed fishery resources in Alaska that are not subject to AS 43.75 - Fisheries Business Tax must file a Fishery Resource Landing Tax Return. Landing is defined as the act of unloading or transferring a fishery resource within the jurisdiction of the State of Alaska.

HOW TO FILE

The Fishery Resource Landing Tax Return (Form 680) is available in the Revenue Online (ROL) system. To use the ROL system go to <http://online-tax.alaska.gov> or you may access it from our home page at www.tax.alaska.gov. To register, click on "Enroll Now" on the sign-in page and follow the prompts. If you have questions, call the Revenue Online help desk at 907.269.0041 or 907.269.6627.

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 email us at dor.tax.fishexcise@alaska.gov.

VESSEL INFORMATION

If you operate just one vessel, place the name of the vessel on the front page of the return. If you are operating more than one vessel complete Schedule 7 – Vessel List.

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 - Fisheries Business Tax, 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. Alaska Statute 43.77.15 requires that these payments be treated as if they are landing taxes, thereby imposing a filing and payment requirement, and otherwise provides the shared tax provisions apply to these 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 code. 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 tax 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 at least 90% of the total current-year tax (total current-year tax multiplied by .9 and divided by 4 quarters);
- Quarterly payments equal to 100% of the total preceding years' tax (total prior-year's tax divided by 4 quarters). 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 (3% for the established species rate or 1% for the 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

(or the tax calculated for each quarter times .9). If there was no activity in the quarter, no payment is required. To use this method, you must check the box in Part 4 indicating you have calculated your installments based on the quarterly payment election method. Furthermore, you must complete Form 689 and submit by March 31st of the year the method is elected. Once an election is made to use this method, the taxpayer may not change estimated payment methods until the succeeding tax year.

Payments that are \$100,000 or more must be paid electronically. Please see Tax Payment section within these instructions.

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 Part 4 – Estimated Payment Calculation section of the return, check the box for “No Activity” for the applicable quarter. Please note, once taxable activity occurs you are required to make estimated payments in equal installments over the remaining quarter 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.

Payment

There are three methods of paying your tax liabilities: check, wire transfer or electronically. To make an electronic tax payment, you must be enrolled in either the Tax Division’s Online Tax Information System (OTIS) or the Revenue Online system. OTIS will be replaced by a more efficient and updated Revenue Online system on February 22, 2016. As a result, your tax filing date determines which system (OTIS or Revenue Online) you should use for paying electronically. Refer to the sections below to determine how to make your electronic payments.

OTIS Enrollment during Calendar Year 2015 and up to February 21, 2016: Taxpayers will make tax payments using the Online Tax Information System (OTIS) at www.tax.alaska.gov. Please note you must be an existing taxpayer with the Tax Division to pay tax liabilities. If you are a first time taxpayer, contact the Tax Division’s OTIS help desk at 907.465.2367 or visit our site at www.tax.alaska.gov.
Revenue Online Enrollment from February 22, 2016 and Forward: Taxpayers will be using the new system “Revenue Online” at <http://online-tax.alaska.gov> or you may access it from our home page at www.tax.alaska.gov. If you are making a payment using Revenue Online for the first time, click on “Enroll Now” on the sign-in page and follow the prompts. If you have questions, call the Revenue Online

help desk at 907.269.0041 or 907.269.6627.

Pay Electronically through ACH Debit (EFT)

Both OTIS and Revenue Online uses Automated Clearing House (ACH) debit payments, it does not accept credit cards or ACH credit transactions. Check with your bank before setting up a debit (ACH) payment to determine if your account has a debit block. The block (or filter) controls electronic transactions posted to bank accounts and only accepts authorized ACH debit originators.

If you have a debit block on your account, you must ask your bank to list the State of Alaska as an authorized ACH debit originator on your account, and give your bank the Department of Revenue’s company ID (0000902050). If you don’t give that information to your bank, your bank will reject your tax payment, and rejected payments may result in late payment penalties and interest.

Pay by Wire Transfer

To make a payment by wire transfer, you must notify the Department of Revenue, Treasury Division by 2:00 PM Alaska Time the business day prior to the wire transfer settlement date.

During the OTIS enrollment period, remit the notification by fax at 907.465.4019 or email to dor.tr.s.cashmgmt@alaska.gov. This 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 returns.

When using Revenue Online, prepare a payment voucher which is available in the system and email it to dor.tr.s.cashmgmt@alaska.gov. This notice must include the taxpayer’s name, total payment amount, settlement date, tax type, purpose of the payment, and that the funds are for the Department of Revenue. If you payment covers multiple tax periods, prepare a separate voucher for each period.

Contact the Treasury Division for the State of Alaska’s bank information at dor.tr.s.cashmgmt@alaska.gov or call 907.465.2360. Ask your bank to initiate a wire transfer of funds through the Federal Reserve wire transfer system to be received and credited to the State of Alaska.

If you don’t have email or want confirmation that a wire transfer was successful, please call 907.465.2360.

Pay by Check

Make checks payable to the State of Alaska. To mail in your check without including your tax return, write your EIN or SSN, tax return form number and tax period on your check. For taxpayers using the Revenue Online system please fill out and print off a payment voucher from the system to be enclosed with the check.

Mail your check, tax return and payment voucher to our Juneau office located at the following address:

Alaska Department of Revenue
Tax Division
P.O. Box 110420
Juneau, AK 99811-0420

Note: If your payment liability is \$100,000 or more, you must pay electronically through ACH Debit or by a wire transfer. This requirement is set forth in Alaska Administrative Code 15 AAC 05.310. For information on paying electronically or by wire transfer see sections titled, Pay Electronically through ACH Debit (EFT) and Pay by Wire Transfer.

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

The following represents a summary of the information requested on Schedules 1 and 2 when using Revenue Online:

- 1) Indicate the appropriate species names and corresponding code numbers from the drop down list provided on the schedule for all species harvested and processed in federal waters and first landed in Alaska;
- 2) To calculate the tax liability, the processed weight reported in lbs. must be converted to an unprocessed (whole) weight in lbs. Under the "Recovery %" column, indicate the appropriate code from the drop down list provided for each schedule. If you know the actual unprocessed weight of the resource, report the weight of the unprocessed resource under the "Unprocessed Weight (in lbs.)" column. Use the appropriate 2-digit product code number found on the attachment titled, Product Code List for Fishery Resource Landing Tax. Choose the code number that represents the finished product after all processing activities have been performed on the resource;
- 3) Report the weight of the finished product under the "Processed weight (lbs)" column;

- 4) 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;
- 5) 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;
- 6) 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>.

Please note, for sablefish use headed and gutted weight; for scallops use shucked weight.

The applicable statewide average price published by the Tax Division is used to calculate your fishery resource landing tax.

Developing Commercial Fisheries Waters List

There is a new feature on the Developing Fisheries Schedules. The waters where the fisheries resource was caught is required on the schedule and a table has been created to facilitate the reporting. Look to an appendix included with these instructions for the list of waters and corresponding codes.

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. Choose the proper location using the drop down list provided on the schedule.

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 and if
- 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. **Please be aware**, 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.

Credit Schedules

Schedule 3 – CDQ Credit. Use this schedule to claim credits for prior approved contributions by DOR under the Community Development Quota (CDQ) statutes.

Schedule 4 – Credit for Other Taxes Paid. Use this schedule to claim credits for taxes paid to other jurisdictions.

Schedule 5 – A.W. “Winn” Brindle Credit. Use this schedule to claim credits for contributions to the A.W. “Winn” Brindle Memorial Scholarship Fund.

Schedule 6 – Education Credit. Use this schedule to claim as a credit a portion of contributions to qualifying Alaska institutions. Subject to the limitations described in a succeeding paragraph, a taxpayer is allowed a credit for cash contributions accepted by authorized education institutions.

Use the following codes for each contribution recipient:

A	Alaska university foundation, 2 or 4-year college or an elementary or secondary school
B	Secondary school level vocational courses operated by an Alaska school district
C	State-operated vocational technical education and training school, regional training center, and certain apprenticeship programs
D	Alaska 2 or 4-year college for facilities or annual intercollegiate sports tournament
E	Alaska Native cultural or heritage program for public school staff and students K-12
F	Coastal ecosystem learning center qualified under the Coastal America Partnership
G	Alaska higher education investment fund under AS 37.14.750
H	Non-profit organization to fund scholarship for a dual-credit student under AS 43.20.014
I	Residential school approved under AS 14.16.200
J	Childhood learning and development programs provided by a non-profit organization
K	Certain science, technology, engineering, and math programs
L	Non-profit organization that provides certain educational opportunities

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. The taxpayer may not

claim more than \$5 million for all credits claimed under AS 21.96.070, AS 21.96.075, AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018 and AS 43.77.045.

File only one **Schedule 6 – Education Credit**, even if your company files more than one tax 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). To claim the credit, insert the amount claimed under the Credits section of page 1, line 2(e). For the credit to be accepted a copy of the credit certificate must accompany the tax return. For more information about this credit, refer to AS 43.98.030.

Questions

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

2015 Alaska Fishery Resource Landing Tax Return Developing Commercial Fisheries List

Effective January 1 - December 31, 2015

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 rattfish 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
8860	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, rougheye	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		

Developing Commercial Fisheries Waters List

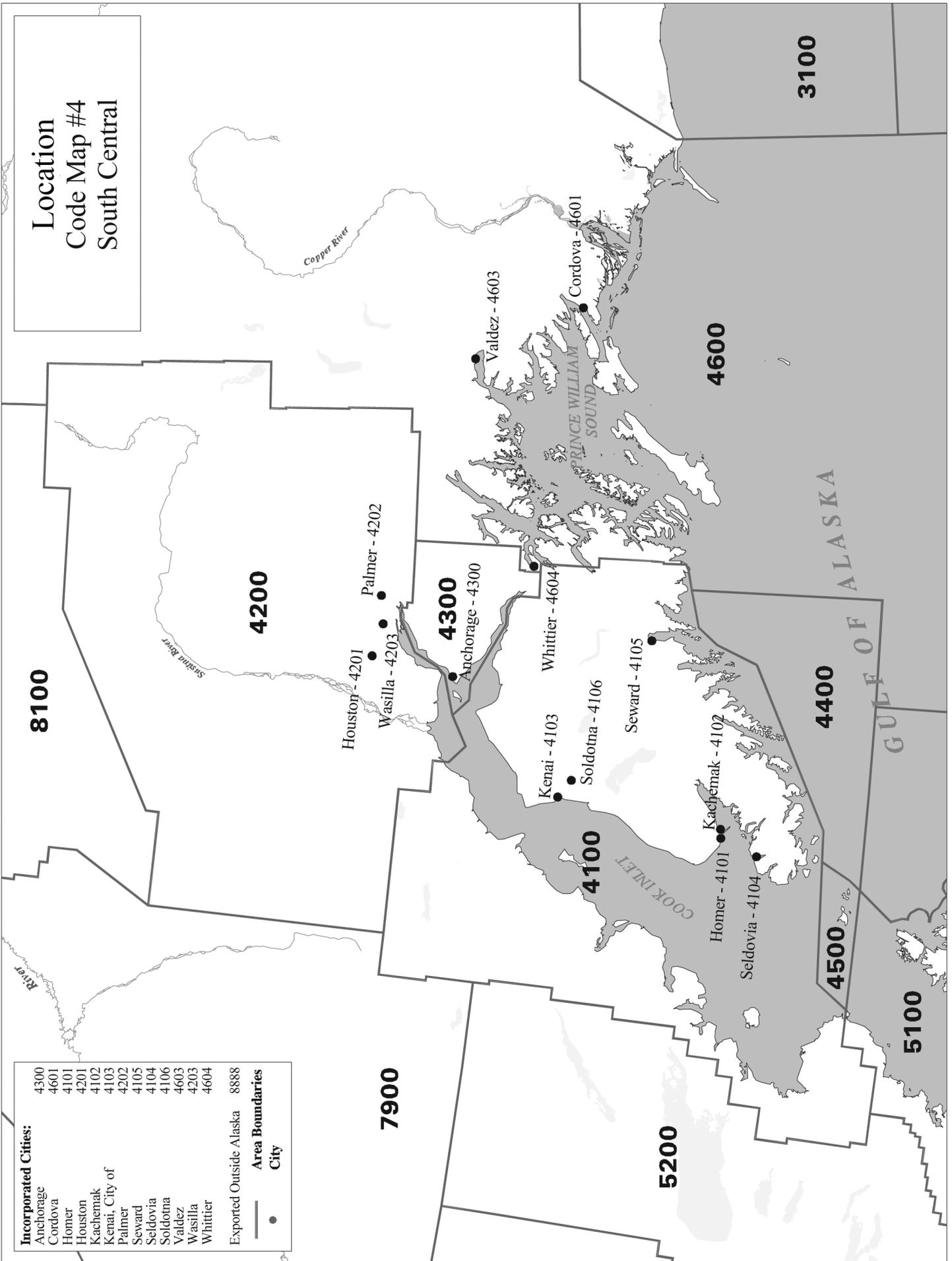
Code	Waters
100	Adak District
110	Adak District; Gillnet and Seine Fishery
120	Alaska Peninsula-Aleutian Islands Area
130	Amak District
140	Atka/Amlia Island Area
150	Bering Sea-Aleutian Islands
160	Bering Sea-Kotzebue Area
170	Chignik
180	Chignik Area
190	Eastern Bering Sea/Aleutian Islands; NMFS 518; Jig gear only
200	Eastern Bering Sea/Aleutian Islands; NMFS 519; Jig gear only
210	Eastern Bering Sea/Aleutian Islands; NMFS 541; Jig gear only
220	King Cove District
230	Kodiak
240	Kodiak Area
250	Kotzebue Area
260	Kotzebue District
270	Kuskokwim Area
280	Lower Yukon River
290	Northern District of the Bering Sea
300	Norton Sound-Port Clarence Area
310	Pavlof District
320	Port Clarence District
330	Port Heiden District
350	Prince William Sound
360	Registration Area J; Westward
370	Registration Area J; Westward; Pot-gear
380	Sand Point District
390	South Alaska Peninsula
400	South Alaska Peninsula; West of 164 degrees 44 W longitude
410	Southeast Alaska
420	Southeast Alaska; NMFS 650
430	Southeast Alaska; NMFS 659
440	Southeastern Alaska
450	Statewide
460	Statewide; West of 157 degrees 27 W longitude
470	Umnak District west of Samalga Pass
480	Upper Cook Inlet
490	West Yakutat; NMFS 640
500	Yakutat Area
510	Yukon-Northern Area

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.

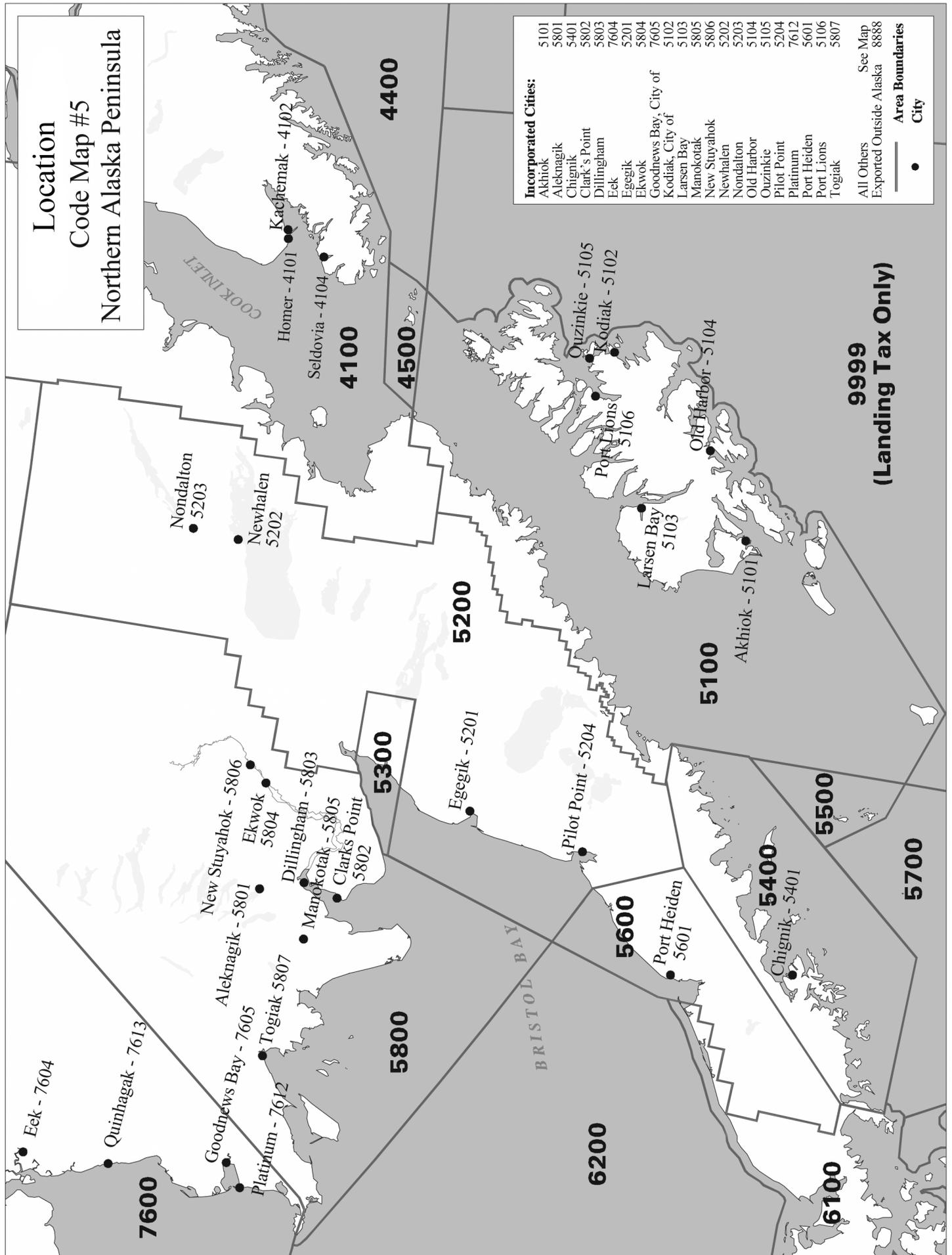
01	Whole fish or shellfish.
02	Whole fish/bait. Processed for bait.
03	Bled only. Throat, or isthmus, slit to allow blood to drain.
04	Gutted, head on. Belly slit and viscera removed.
05	Gutted, head off. IFQ Pacific halibut only.
06	Headed and gutted, with roe.
07	Headed and gutted, Western cut. Head 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**



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

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



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

**9999
(Landing Tax Only)**

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

Incorporated Cities:

6701	Adak
6401	Aktutan
6702	Atka
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	Quinhagak
6801	Saint George
6802	Saint Paul
6104	Sand Point
5807	Togiak
7614	Toksook Bay
6703	Unalaska

All Others See Map
Exported Outside Alaska 8888

— Area Boundaries
• City

