

Instructions for Alaska Dive Fishery Management Assessment Monthly Report

Due Date

Fill in the "Month" and "Year" boxes to reflect the month and year you purchased (buyers) or export (fishers) geoduck, sea cucumber and sea urchin. This return must be filed and the taxes paid no later than the 15th day of the month following the month of purchase or export. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

Type of Report

If this is not an original tax assessment please check the correct reporting box (i.e. no activity, amended or bonus). Look further into the instructions for sections describing amended and bonus assessment monthly reports.

What is the Dive Fishery Management Assessment and how is it Calculated?

The dive assessment is levied on geoduck, sea cucumber and sea urchin that are harvested in "Southeast Management Area A". The assessment is based upon a percentage of the value of the fishery resources.

For unrelated buyers, value means the actual price paid to the fisherman, including indirect consideration such as amounts paid or provided for fuel, supplies, gear, ice, handling, tender and delivery fees. For related buyers or fishermen who export their catch or sell to unlicensed buyers, value is defined as the "market value" of the resource.

"Market value" is the prevailing price paid for fisheries resources of like kind and quality by fisheries businesses in the same market area to fishermen who own their vessels.

The assessment is computed after multiplying the value of the resource by the applicable assessment rate. The rate for sea cucumber is 5%. The rate for geoduck and sea urchin is 7%.

Who Remits the Assessment?

Licensed buyers who purchase geoduck, sea cucumber and sea urchin harvested in "Southeast Management Area A" collect the assessment from fishermen and remit the assessment to the Department of Revenue.

Fishermen (including direct market license holders, catcher sellers, catcher exporters and catcher processors) remit the assessment directly to the Department of Revenue on geoduck, sea cucumber and sea urchin that are harvested in "Southeast Management Area A" and that are sold to unlicensed buyers or that are exported from the state.

How to Pay

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.trs.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.trs.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 your 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.trs.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.

Who Must File a Bonus Report?

Licensed in-state buyers making bonus payments to fishermen for geoduck, sea cucumber and sea urchin harvested in "Southeast Management Area A" are required to file a bonus report.

How are Bonus Amounts Reported?

Under the Type of Assessment section, check the box identifying this as a Bonus Report, and indicate the month and year the resource was originally acquired in the appropriate section. Indicate the month and year in which the bonus was paid.

To calculate the assessment amount, report under column A the pounds reported on your original report, and under column B indicate the value previously reported plus the

bonus payments made. Calculate the tax on the revised value and compute the total on line 4. On line 5 indicate the assessment payment made with your original report. On line 6 indicate the difference between your revised assessment and the amount paid with your original report. The difference is the amount you should include with the Bonus Report.

When is the Bonus Report Due?

Bonus payments are required to be reported and any additional assessment paid on or before the 15th day of the month following the month in which the bonuses were paid to the fishermen (e.g., a bonus payment made in July of 2015 would be reported on a bonus report that would be due August 15, 2015).

How Do I Amend My Original Report?

Check the box indicating that you are filing an amended report. You should also indicate the month and year that you are amending.

Under column A indicate the correct pounds for each species. Under column B indicate the correct value, and calculate the corrected tax under column D. Total the tax on line 4. Include on line 5 the payment included with your original report and subtract that amount from line 4 to determine the additional amount or refund due on line 6.

Questions?

If you have any questions, email us at: dor.tax.fishexcise@alaska.gov or call 907.465.2320.