

# Alaska Fisheries Business Tax Monthly Report

DEPARTMENT USE ONLY
ENV
FSN

Due 15th day of the month following month of activity

Month \_\_\_\_\_ Year \_\_\_\_\_

<input type="checkbox"/> EIN <input type="checkbox"/> SSN	Taxpayer name	License No.
Business location/Vessel name	Contact person	Phone number

## Type of Report

<input type="checkbox"/> No Activity	<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. Total tax liability. Add lines 1a and 1b .....	1c	

### Credits

2a. A.W. "Winn" Brindle credit. Schedule WB, line 6 .....	2a	
2b. Alaska Education credit. Schedule EC, line 9 .....	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 Period .....	8b	
8c. Amount of overpayment to be applied to Seafood Marketing Assessment Report .....	8c	
8d. Amount of overpayment to be refunded .....	8d	

## Electronic Payment Information

**Note:** If your tax liability is \$100,000 or more you must pay online or by wire transfer. Indicate your payment method and details in the space provided below. If you are making an online payment on or before February 21, 2016 use Online Tax Information system (OTIS) at [www.tax.alaska.gov](http://www.tax.alaska.gov). If you are making a payment on or after February 22, 2016 use Revenue Online (ROL) at [online-tax.alaska.gov](http://online-tax.alaska.gov). See instructions for additional payment details.

Wire transfer date \_\_\_\_\_  ROL confirmation # \_\_\_\_\_  OTIS confirmation # \_\_\_\_\_

**I declare under penalty of unsworn falsification that this report, 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
DEPT 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 Monthly Report

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 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 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 Report .....					
11. <b>AMENDED AND BONUS REPORTS ONLY - Taxes previously paid for this month</b>					
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 Monthly Report</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 Monthly Report</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			
Totals. Enter total value on page 2, part 1, line 2, column B .....						

### C. Shore-based Facility

Species	Species code			Pounds	Value	Processing location code
	4	1	0			
Section C page totals. If finished, enter total value on page 2, part 1, line 2, column C .....						





Taxpayer Name	Federal EIN or SSN	Fisheries Bus. Lic. #
<b>Alaska Fisheries Business Tax Monthly Report</b>	<b>Schedule 2D</b>	page      of

## Schedule 2D Developing: Purchased and Processed

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

**Note: a list of developing commercial fisheries can be found in the instructions for this form.**

### A. Floating Facility

Waters	Species	Species code	Pounds	Value	Processing location code (see instructions)
<b>Totals. Enter total value on page 2, part 2, line 2, column A .....</b>					

### B. Shore-based Facility

Waters	Species	Species code	Pounds	Value	Processing location code
<b>Section B page totals. If finished, enter total value on page 2, part 2, line 2, column B .....</b>					

















Taxpayer Name		Federal EIN or SSN	Fisheries Bus. Lic. #
<b>Alaska Fisheries Business Tax Monthly Report</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		4	1	0			
<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 Monthly Report</b>	<b>Schedule 4D</b>	page      of

## Schedule 4D Developing: Custom Processed by Others

This schedule must be completed for all developing 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 who custom processed for you.**

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

Fisheries Processor's		Waters	Species	Species code	Pounds	Value	Processing location code (see instructions)
Lic#	Name						
<b>Totals. Enter total value on page 2, part 2, line 4, column A</b> .....							

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

Fisheries Processor's		Waters	Species	Species code	Pounds	Value	Processing location code
Lic#	Name						
<b>Totals. Enter total value on page 2, part 2, line 4, column B</b> .....							

Taxpayer Name	Federal EIN or SSN	Fisheries Bus. Lic. #
<b>Alaska Fisheries Business Tax Monthly Report</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 Monthly Report</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 Monthly Report</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 year to the A.W. "Winn" Brindle Memorial Scholarship Fund

### Limitation

The credit may not exceed 5% of your accumulated fisheries business tax liability reported for the entire tax year.

1	Total accumulated tax before credits. Enter the sum of lines 1c from page 1 of all monthly tax reports for this calendar year (including this month)	1	
2	Enter 5% (.05) of line 1	2	
3	A.W. "Winn" Brindle Scholarship contributions made to date	3	
4	Enter the lesser of line 2 or line 3	4	
5	A.W. "Winn" Brindle credits claimed in previous periods for this calendar year	5	
6	Subtract line 5 from line 4. Enter this amount on Page 1, line 2a	6	

## Schedule EC Education Credit

### Explanation of Credit

A taxpayer is allowed a credit for a portion of contributions made during the year to qualified recipients. See instructions for more details.

### 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.

			Contribution(s)	
EIN of Payor	Name of Contribution Recipient	Code	Date	Amount
1	Total qualified contributions			1
2	Enter lesser of line 1 or \$9,800,000			2
3	Multiply the lesser of line 2 or \$100,000 by 50%			3
4	Enter 100% of the next \$200,000 of contributions			4
5	Enter 50% of the contributions on line 2 that exceed \$300,000			5
6	Tentative credit. Add lines 3–5. Enter here and on Page 1, line 2d			6



# 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 drops below 50% (use Part II to calculate the Alaska percentage).

# Schedule PD

## Qualified Expenditures Worksheet

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

### Part IV

Taxpayer Name	EIN/SSN	Fish. Bus. Lic. #
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### Product Development Equipment List qualified equipment for which a credit is claimed for this license

1	Equipment Description	Species*	Date placed in service	Cost
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	<b>Less Grant Funds</b>		<b>15</b>	<b>(</b>
16	<b>Add lines 1 through 15. Enter total here and on Part II, line 1</b>		<b>16</b>	<b>)</b>

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