

# Instructions for the Alaska Salmon Price Report

## Who Must File an Alaska Salmon Price Report and Due Dates

Each fish processor must file a report every four months if it sells more than 1 million pounds of salmon products at wholesale during the preceding calendar year. Due dates are as follows:

Report Period	Due Date
9/1 - 12/31 . . . . .	1/31
1/1 - 4/30 . . . . .	5/31
5/1 - 8/31 . . . . .	9/30

## Responsibilities of the Department of Revenue

Alaska Statute 43.80.060 requires the Alaska Department of Revenue to make available to the Alaska Legislature a report of average wholesale prices paid for salmon products and a report of the quantity of salmon products produced during the preceding calendar year.

## Where to File

Tax Division  
Alaska Department of Revenue  
PO Box 110420  
Juneau, AK 99811-0420

## Confidentiality of Report (AS 43.80.065)

Information on reports submitted under AS 43.80.050 and price averages calculated by the department from the information in the reports are public information, except for information that identifies or could be used to identify a particular fish processor, which is confidential.

## Penalty (AS 43.80.095)

The department may levy and collect a civil penalty of \$50 per day on a fish processor that fails to submit a report as required under AS 43.80.050.

## Specific Form Instructions

Use the codes listed at the bottom of the form to complete the report. Note that the Container Size Code is only required for thermally processed salmon products. In addition, the Production Area Codes required for this report are different from the Area Codes used on the Alaska Department of Fish and Game Commercial Operator's Annual Report (COAR Report). The table (above right) shows the COAR Area Codes and their corresponding Production Area Codes.

COAR Codes	Production Area Code
A1, A2, B, C, D . . . . .	A
E1, E2, E3 . . . . .	B
HL, HU . . . . .	C
K . . . . .	D
L . . . . .	E
MS, MN, O, R. . . . .	F
T . . . . .	G
W, X, YL, YU, Z . . . . .	H
None . . . . .	I

## Amended Reports

To correct a previously filed Alaska Salmon Price Report, check the amended box near the top of the report and attach a statement explaining the reason for the amendment. Complete and submit the entire price report using the corrected amounts.

## Definitions

**Wholesale Price** includes all receipts, whether in the form of money, credits or other consideration, from the sale of salmon products at wholesale without deduction for the costs of property sold, materials used, insurance, labor, services, labeling, transportation, storage, interest, losses or any other expense.

**Area of Production** means the area in which a salmon product was processed by a fish processor. Use Production Area Code I for all salmon exported in the round for further processing by an affiliate into a reportable product.

**Produce** means to process salmon into a salmon product. All reported products should aggregate under each Product Form category. For example, all products from salmon roe need to be listed under salmon roe products.

**Wholesale** means the first sale of a salmon product at wholesale after the fishery business tax was paid or became payable on the salmon from which the salmon product was produced.

**Total Net Weight** means pounds purchased by a nonaffiliated buyer from a processor or its affiliate. For example, in a sale of 1,000 cases of 48 talls to a non-affiliated buyer, the total net weight sold would be 44,250 pounds. (That is calculated as 48 cans per case x 1,000 cases x 14.75 ounces per can ÷ 16 ounces = 44,250 pounds.)