



Due the 15th day of the month following the month of activity.

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

<input type="checkbox"/> FEIN	Taxpayer Name			Fisheries Business License #	
<input type="checkbox"/> SSN					
Business Location/Vessel Name			Contact Person		
Mailing Address			Contact Email		
City	State	ZIP Code	Contact Phone		Contact Cell Phone

**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 16. . . . .	1b	
1c. Gross fisheries business tax liability. Add lines 1a and 1b . . . . .	1c	

**Credits**

2a. A.W. "Winn" Brindle credit. Schedule WB, line 4 . . . . .	2a	
2b. Alaska Education credit. Schedule EC, line 6 . . . . .	2b	
2c. Product Development credit from Schedule PD, line 11 . . . . .	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, Part I, line 16 . . . . .	4	
5. Total liability. Add lines 3 and 4 . . . . .	5	

**Payment**

6. Total payments from Part 3, line 20 . . . . .	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 . . . . .	7	
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**Overpayment**

8. If line 6 is greater than line 5, subtract line 5 from line 6 . . . . .	8	
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If you have an amount in line 8, this will be the amount refunded to you.

**Note: If your liability is \$100,000 or more, you must pay using Revenue Online at <http://online-tax.alaska.gov> or by wire transfer.**

Check if you are paying by:  Revenue Online (confirmation # \_\_\_\_\_)  Wire transfer (date \_\_\_\_\_)

***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
Printed Name	Printed Title

Pay online through Revenue Online at <http://online-tax.alaska.gov> or make a check payable to the **State of Alaska**.

If not filing this form through Revenue Online, mail to:

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

www.tax.alaska.gov • 907.465.2320

Taxpayer Name	Federal EIN or SSN	Fisheries Business License #
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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 and 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				
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
9	1D	Caught and processed		
10	2D	Purchased and processed		
11	3D	Transported unprocessed		
12	4D	Custom processed by others		
13	5D	Custom processed (unlicensed)		
14	Total Value. Add schedules 1-5			
	Tax rate		3% (.03)	1% (.01)
15	Tax. Multiply line 6 by tax rate			
16. Developing Fisheries Tax. Add each entry from line 7. Enter on page 1, line 1b . . . . .				

## Part 3: Payments

	Amount
17. Total payments . . . . .	
18. Overpayment carryover from line 8b of previous Alaska Fisheries Business Tax Return . . . . .	
19. AMENDED AND BONUS RETURNS ONLY – Taxes previously paid for this year . . . . .	
20. Total payments. Add lines 9, 10 and 11. Enter on page 1, line 6 . . . . .	

## Part 4: Alaska Seafood Marketing Assessment

The Seafood Marketing Assessment is computed on the aggregate value of all seafood resources. Only persons or businesses that produce \$50,000 or more in value of seafood resources in Alaska must pay a Seafood Marketing Assessment. If you anticipate that the aggregate value of seafood for the year will be \$50,000 or more from the total of all your Fisheries Business Tax Monthly Reports, you are required to file a Seafood Marketing Assessment Monthly Report (Form 579) each month for the total of all licenses filing under the monthly pay and report program.

In order to calculate the aggregate total of seafood resources, add each entry from Part 1, line 6 and Part 2, line 14 from each of your Fisheries Business Tax Monthly Reports. Again, if the total value is \$50,000 or more, you are required to file a Seafood Marketing Assessment Monthly Report.











Taxpayer Name	Federal EIN or SSN	Fisheries Business License #
<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
<b>Chinook</b>	<b>410</b>			
<b>Sockeye</b>	<b>420</b>			
<b>Coho</b>	<b>430</b>			
<b>Pink</b>	<b>440</b>			
<b>Chum</b>	<b>450</b>			
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
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 Business License #
<b>Alaska Fisheries Business Tax Monthly Report</b>	<b>Schedule 3D</b>	page      of

## Schedule 3D Developing: Transported Unprocessed

This schedule must be completed for all developing fisheries resources that your company transported unprocessed outside the taxing jurisdiction of Alaska. 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 ultimately processed the resource.**

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

Waters Code	Species	Species Code	Pounds	Value
<b>Totals. Enter total value on page 2, Part 2, line 3, column A .....</b>				

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

Waters Code	Species	Species Code	Pounds	Value
<b>Totals. Enter total value on page 2, Part 2, line 3, column B .....</b>				



Taxpayer Name		Federal EIN or SSN	Fisheries Business License #
<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					
		<b>Chinook</b>	<b>410</b>			
		<b>Sockeye</b>	<b>420</b>			
		<b>Coho</b>	<b>430</b>			
		<b>Pink</b>	<b>440</b>			
		<b>Chum</b>	<b>450</b>			
<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					
<b>Section C page totals. If finished, enter total value on page 2, Part 1, line 4, column C .....</b>						







<table border="1"> <tr> <td>Taxpayer Name</td> <td>Federal EIN or SSN</td> <td>Fisheries Business License #</td> </tr> </table>	Taxpayer Name	Federal EIN or SSN	Fisheries Business License #	<table border="1"> <tr> <td><b>Alaska Fisheries Business Tax Monthly Report</b></td> <td><b>Schedule 5E</b></td> <td>page      of</td> </tr> </table>		<b>Alaska Fisheries Business Tax Monthly Report</b>	<b>Schedule 5E</b>	page      of
Taxpayer Name	Federal EIN or SSN	Fisheries Business License #						
<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 subspecies.**

Customer Name and 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 Name and Address	Species	Species Code	Pounds	Value	Processing Location Code
	<b>Chinook</b>	<b>410</b>			
	<b>Sockeye</b>	<b>420</b>			
	<b>Coho</b>	<b>430</b>			
	<b>Pink</b>	<b>440</b>			
	<b>Chum</b>	<b>450</b>			
<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 subspecies.**

Customer Name and 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 Business License #
<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 Name and Address	Waters Code	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 Name and Address	Waters Code	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 Business License #
<b>Alaska Fisheries Business Tax Monthly Report</b>		<b>Schedule WB and 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.

FEIN of Payor	Name of Contribution Recipient	Code	Contribution(s)	
			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 2b	6	

Taxpayer Name	FEIN/SSN	Fisheries Business License #
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# Schedule PD Credit and Recapture Summary

## Part I

### Available Credits

	Amount
1. Credit carry forward for all licenses . . . . .	1
2. Carry forward recapture from Part III, column G for this license . . . . .	2
3. Carry forward recapture from Part III, column G for other licenses . . . . .	3
4. Net carry forward . . . . .	4
5. Credits generated from Part II, line 12 for this license . . . . .	5
6. Credits generated from Part II, line 12 for other licenses . . . . .	6
7. Available credits . . . . .	7

### Credits Utilized

8. Tax on salmon and herring for this license . . . . .	8
9. Tax limitation. (50% of line 8). . . . .	9
10. Available credits from line 7 above . . . . .	10
11. Credits utilized (lessor of line 9 or line 10). Transfer amount to page 1, line 2c of the return . . . . .	11
12. Unused credit. Subtract line 11 from line 10 . . . . .	12

### Recapture Tax

13. Recapture tax from Part III, column I for this license . . . . .	13
14. Recapture tax from Part III, column I for other licenses . . . . .	14
15. Total recapture tax. (add lines 13 and 14) . . . . .	15
16. Amount of recapture tax from line 15 that you will apply to this license. Transfer amount to page 1, line 4 of return . . . . .	16

Taxpayer Name	FEIN/SSN	Fisheries Business License #
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# Schedule PD Credit and Recapture Summary

## Part II

	<b>Amount</b>
1. Total net cost from Part IV, line 13 for equipment intended to be used solely for salmon* . . . . .	1
2. Alaska percentage for salmon from line 15 below (shore-based facilities use 100%) . . . . .	2
3. Qualified investment (multiply line 1 by line 2). . . . .	3
4. Total net from Part IV, line 14 for equipment intended to be used solely for herring* . . . . .	4
5. Alaska percentage for herring from line 18 below (shore-based facilities use 100%) . . . . .	5
6. Qualified investment (multiply line 4 by line 5). . . . .	6
7. Total net costs from Part IV, line 15 for equipment intended to be used for both salmon and herring* . . . . .	7
8. Alaska percentage for salmon and herring from line 21 below . . . . .	8
9. Qualified investment (multiply line 7 by line 8). . . . .	9
10. Total qualified investment for all species (add lines 3, 6 and 9) . . . . .	10
11. Credit limitation . . . . .	11
	50%
12. Credit generated (multiply line 10 times 0.5) . . . . .	12

### Alaska Percentage (for vessels)

13. Pounds of salmon processed on the vessel in Alaska . . . . .	13
14. Pounds of salmon processed on the vessel in and outside Alaska during the tax period . . . . .	14
15. Alaska percentage of salmon . . . . .	15
16. Pounds of herring processed on the vessel in Alaska . . . . .	16
17. Pounds of herring processed on the vessel in and outside Alaska during the tax period . . . . .	17
18. Alaska percentage of herring . . . . .	18
19. Pounds of salmon and herring processed on the vessel in Alaska . . . . .	19
20. Pounds of salmon and herring processed on the vessel in and outside Alaska during the tax period . . . . .	20
21. Alaska percentage for salmon and herring . . . . .	21

# Schedule PD Recapture Worksheet

## Part III

Taxpayer Name	FEIN/SSN
Location/Vessel Name	Fisheries Business 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 (from page 34) is less than 50% (use Part II to calculate the Alaska percentage).

	A Equipment Description	B Date Placed in Service	C Date Removed from Service	D Original Item Cost	E Original Credit Generated	F Credit Claimed	G Carry Forward Recapture (E - F)	H Recap %	I Recapture Tax (F x H)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
Totals .....									

Taxpayer Name	EIN/SSN	Fish Bus. Lic #
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# Schedule PD Qualified Expenditures Worksheet

## Part IV

Product Development Equipment List qualified equipment for which a credit is claimed for this license.

A	B	C	D	E	F
Equipment Description	Species (S, H or B)	Date Placed in Service	Cost before Grant Funds	Grant Funds	Net Cost (D - E)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					

**Costs Summary**

13. Net costs for salmon. Calculate the sum of column F where column B value is Salmon. Enter here and on Part II, line 1 . . . . .
14. Net costs for herring. Calculate the sum of column F where column B value is Herring. Enter here and on Part II, line 4 . . . . .
15. Net costs for both salmon and herring. Calculate the sum of column F where column B value is Both. Enter here and on Part II, line 7 . . . . .
16. Total qualified expenditure. Add lines 13 through 15 . . . . .


**Species Key:** S = Salmon, H = Herring, B = Both salmon and herring