Instructions for 2017
Alaska Fishery Resource Landing Tax Return

What's New

Taxpayers Are Required to File Electronically
Taxpayers are required to file electronically all tax returns and reports, unless a taxpayer applies for and is granted a waiver from that requirement, according to Alaska Statutes 43.05.045.

House Bill 375, which became effective July 1, 2016, amended the statute to include the electronic filing requirement. See the sections titled, "How and Where to File and Pay" and "Penalties" on the following pages for more information on the waiver, and potential penalties.

The Alaska Department of Revenue's Tax Division has electronic filing through Revenue Online, an online portal where taxpayers can file and pay tax returns, view tax accounts and balances, apply for licenses, upload documents, and conduct other business with the Tax Division.

Revenue Online allows the Tax Division to process refunds faster, communicate with taxpayers quicker, and to more efficiently account for information it's required to report to the Alaska Legislature.

Filing and Due Dates

Who Must File?
Alaska licensed fish businesses landing processed fishery resources in Alaska that are not subject to Alaska Statute 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.

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 of Revenue 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.

Interest
For the quarterly interest rate, on the Tax Division's website at **www.tax.alaska.gov**, under the Other Links of Interest heading in the lower right, select Quarterly Interest Rate.

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 year's Statewide Average Price Report, you must submit Form 688, Request for Notice of Value, by Jan. 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 of Alaska 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. AS 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 that 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 the 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, Sept. 30 and Dec. 31 of the tax year. If the due date falls on a weekend, or a 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 0.9 and divided by four quarters);

- Quarterly payments equal to 100% of the total preceding year's tax (total prior-year's tax divided by four 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 by the statewide average price posted by the Department of Revenue 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 0.9). 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 that you have calculated your installments based on the quarterly payment election method.

  Furthermore, you must complete Form 689 and submit it 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 the section titled, How and Where to File and Pay.

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 the Part 4 – Estimated Payment Calculation section of the return, check the No Activity box for the applicable quarter. Please note that 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 year's statewide average price for the same species.

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 pounds must be converted to an unprocessed (whole) weight in pounds. 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 two-digit product code number found on the Product Code List for Fishery Resource Landing Tax, which is included with these instructions. 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. See the National Marine Fisheries Service (NMFS) recovery rates included with these instructions to obtain the current recovery percentages. The recovery rate tables have the following heading: National Marine Fisheries Service, Table 3 Part 679, Product Recovery Rates for Groundfish Species and Conversion Rates for Pacific Halibut.
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 posted on our website at **www.tax.alaska.gov.** Click on Forms at the top, select Fisheries Related Taxes. Scroll down to Fishery Resource Landing Tax, then select Forms 683 and 684 (whichever is applicable).

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

The applicable Statewide Average Price List 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. The list of waters and corresponding codes is included with these instructions.

Location Codes

The fishery resource landing tax is shared with organized boroughs and incorporated cities in Alaska in the area where the fishery landing occurs. 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.

- 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** that your return is incomplete if you leave out a location code.

Schedule 1E and 1D – 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 2E and 2D – 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 contributions that the Department of Revenue has previously approved under the CDQ statutes.

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

Schedule 5 – **Education Credit or EC.** 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, two- or four-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 two- or four-year college, elementary or secondary school for facilities.
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	Nonprofit organization to fund a 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 nonprofit organization.
K	Certain science, technology, engineering and math programs.
L	Nonprofit 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 (Schedule 6, line 1) 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 5 – Education Credit**, even if your company files more than one tax return.

Film Production Credit

Effective July 1, 2013, a film production tax credit certificated under AS 43.98 may be claimed against fisheries business tax. In order to claim the credit, the taxpayer must have acquired a credit certificate issued by the Alaska Department of Revenue Film Office. A copy of the tax credit certificate must be provided with the filed tax report. 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). For more information about this credit, refer to AS 43.98.030.

How and Where to File and Pay

Filing Your Return

Effective July 1, 2016, taxpayers are required to file their returns and reports electronically using Revenue Online at **https://online-tax.alaska.gov**, unless a taxpayer can show the Department of Revenue evidence that the taxpayer does not have the capability to submit the return or report electronically. (AS 43.05.045)

To request a waiver from the electronic filing requirement, the taxpayer must submit Form 773, the Electronic Filing Waiver Application, which is available under Forms on the Tax Division's website at **www.tax.alaska.gov**. A taxpayer applies to the Tax Division for a waiver using the taxpayer's FEIN or SSN; once granted, that waiver applies to the tax types for which the taxpayer submits reports or tax returns.

An application for a waiver must be submitted before a return or report is due. A waiver that is granted is in effect for five years after the first tax filing due date following the date the waiver was granted. When the waiver expires, the taxpayer may apply for another waiver.

Once a waiver is granted, a taxpayer may submit returns and reports on paper. Return and report forms are available on the Tax Division's website at **www.tax.alaska.gov**. Completed forms may be mailed to:

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

How to Pay

You may pay your taxes electronically through Revenue Online, **https://online-tax.alaska.gov**. You may also pay by wire transfer or mail in a check.

Note: If your payment is $100,000 or more, you must pay electronically through Revenue Online or by a wire transfer. See Alaska Administrative Code 15 AAC 05.310 for more information.

Pay Electronically
Revenue Online uses Automated Clearing House (ACH) debit payments. It does not accept credit cards or ACH credit transactions.

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 Tax Division at (907) 269-0041 or (907) 269-6627.

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 2:00PM Alaska Time **the business day prior** to the wire transfer settlement date.

For the notification, prepare a payment voucher on Revenue Online, and e-mail it to **dor.trs.cashmgmt@alaska.gov**. The notice must include the taxpayer's name, total payment amount, tax type, tax period, 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 (907) 465-2320. 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 e-mail or want confirmation that a wire transfer was successful, call (907) 465-2360.

Pay by Check
Make checks payable to the State of Alaska. If you are filing your tax return or report through Revenue Online, print off a payment voucher to mail in with your check. If you have been granted an electronic filing waiver, please mail your check with your tax return or report. In both cases, please mail to:

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

Penalties

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 the 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.

Failure to File Electronically
Effective July 1, 2017, the Department of Revenue shall assess a civil penalty of $25 or 1 percent of the total tax before any payment, whichever is greater, against a taxpayer who fails to submit electronically a return or report under AS 43.05.045, unless the department determines that failure to comply with AS 43.05.045 is due to a reasonable cause. (AS 43.05.220(f))

Additional Assistance

These instructions are not in place of Alaska statutes or regulations and are offered only for the convenience of the taxpayer in completing the report.

Alaska Fisheries Business Tax Report
Developing Commercial Fisheries List

Effective Jan. 1 – Dec. 31, 2017

Developing commercial fisheries are designated by the Alaska Department of Fish and 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 (450)
Hagfish
Lamprey
Other groundfish
(rays, greenlings, eels, grenadiers, prowfish and ratfish)
Snails (except abalone)

Arrowtooth flounder
Developing in the following waters:
- 420 Southeast Alaska; NMFS 650
- 430 Southeast Alaska; NMFS 659
- 490 West Yakutat; NMFS 640

Atka mackerel
Developing in the following waters:
- 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

Black rockfish
Developing in the following waters:
- 150 Bering Sea-Aleutian Islands Area.
- 400 South Alaska Peninsula Area; West of 164 degrees 44 W longitude
- 410 Southeast Alaska

Clams, Littleneck
Developing in the following waters:
- 360 Registration Area J; Westward
- 410 Southeastern Alaska
- 500 Yakutat Area

Clams, Other
Arctic surf clams, butter clams, cockle clams, eastern softshell clams, horse clams, and razor)
Developing in the following waters:
- 360 Registration Area J; Westward

Dusky rockfish
Developing in the following waters:
- 420 Southeast Alaska; NMFS 650

Flatfish
(flounders, soles, Greenland turbot, Alaska plaice, sanddabs and dabs)
Developing in the following waters:
- 420 Southeast Alaska:NMFS 650
- 490 West Yakutat; NMFS 640

Forage fish (eulachon/hooligan)
Developing in following waters:
- 480 Upper Cook Inlet

Freshwater finfish
Developing in the following waters:
- 280 Lower Yukon River

Herring, food and bait
Developing in the following waters:
- 100 Adak District
- 130 Amak District
- 180 Chignik Area
- 220 King Cove District
- 260 Kotzebue District
- 310 Pavlof District
- 320 Port Clarence District
- 330 Port Heiden District
- 340 Port Moller District
- 380 Sand Point District
- 470 Umnak District west of Samalga Pass

Herring sac roe
Developing in the following waters:
- 110 Adak District; Gillnet and Seine Fishery
- 120 Alaska Peninsula-Aleutian Islands Area
- 160 Bering Sea-Kotzebue Area
- 180 Chignik Area
- 270 Kuskokwim Area

King crab (golden)
Developing in the following waters:
- 240 Kodiak Area
- 290 Northern District of the Bering Sea

Lingcod
Developing in the following waters:
- 150 Bering Sea-Aleutian Islands
- 170 Chignik
- 230 Kodiak
- 390 South Alaska Peninsula

Octopus
Developing in the following waters:
- 350 Prince William Sound;
- 360 Registration Area J; Westward
- 500 Yakutat Area

Pacific cod
Developing in the following waters:
- 420 Southeast Alaska; NMFS 650
- 490 West Yakutat; NMFS 640

Pacific hake
Developing in the following waters:
- 520 Pacific Ocean

Pacific Ocean perch
Developing in the following waters:
- 420 Southeast Alaska; NMFS 650

Pollock
Developing in the following waters:
- 420 Southeast Alaska; NMFS 650

Salmon, chum
Developing in the following waters:
- 320 Port Clarence District

Salmon, pink
Developing in the following waters:
- 140 Atka/Amlia Island Area
- 250 Kotzebue Area
- 270 Kuskokwim Area
- 300 Norton Sound-Port Clarence Area
- 510 Yukon-Northern Area

Sea cucumbers
Developing in the following waters
- 360 Registration Area J; Westward
- 460 Statewide; West of 157 degrees 27 W longitude

Sea urchins
Developing in the following waters:
- 360 Registration Area J; Westward

Shrimp
Developing in the following waters:
- 370 Registration Area J; Westward; Pot-gear

Developing Commercial Fisheries Waters List

Use either of these lists when completing schedules for your report. Contact us if you do not see the code you need.

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
340	Port Moller 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
520	Pacific Ocean

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
110	cod, Pacific (gray)
112	Pacific hake
116	flounder, Bering
117	flounder, Kamchatka
120	flounder, general
121	flounder, arrowtooth
122	sole, flathead
123	sole, rock
124	sole, dover
125	sole, rex
126	sole, butter
127	sole, yellowfin
128	sole, English
129	flounder, starry
130	lingcod
131	sole, petrale
132	sole, sand
133	flounder, Alaska plaice
134	turbot, Greenland
135	rockfish, greenstripe
136	rockfish, northern
137	rockfish, bocaccio
138	rockfish, copper
141	perch, Pacific Ocean
142	rockfish, black
143	rockfish, thornyhead (idiots)
145	rockfish, yelloweye (red snapper)
146	rockfish, canary
147	rockfish, quillback
148	rockfish, tiger
149	rockfish, China
150	rockfish, rosethorn
151	rockfish, rougheye
152	rockfish, shortraker
153	rockfish, redbanded
155	rockfish, yellowtail
156	rockfish, widow
157	rockfish, silvergray
158	rockfish, redstripe
159	rockfish, darkblotched
160	sculpin, general
166	rockfish, sharpchin
167	rockfish, blue
170	sardine, Pacific (pilchard)
172	rockfish, dusky (formerly light dusky)
173	rockfish, dark (formerly dusky rockfish)
175	rockfish, yellowmouth
176	rockfish, harlequin
177	rockfish, blackgill
178	rockfish, chilipepper
179	rockfish, pygmy
180	shad
181	rockfish, shortbelly
182	rockfish, splitnose
183	rockfish, stripetail
184	rockfish, vermilion
185	rockfish, aurora
191	greenling, rock
192	greenling, whitespot
193	greenling, Atka mackerel
194	greenling, kelp
200	halibut
206	Pacific sand fish
207	gunnel
208	prickleback
209	bristlemouth
210	eels or eel-like fish
211	wrymouths
212	hagfish, Pacific
213	grenadier, rattail
214	grenadier, giant
215	prowfish
216	lumpsucker
217	wolf eel
218	snailfish, general
219	poacher, general
220	saury, Pacific
230	herring, Pacific (directed fishery)
231	herring, roe on kelp
232	herring, roe only
234	herring, with sac roe
235	herring, Pacific (bycatch)
250	tomcod, Pacific
260	pacific flatnose
270	pollock, walleye
401	salmon roe, Chinook
402	salmon roe, sockeye
403	salmon roe, coho
404	salmon roe, pink
405	salmon roe, chum
410	salmon, Chinook
420	salmon, sockeye
430	salmon, coho
440	salmon, pink
450	salmon, chum
511	smelt, eulachon
515	smelt, surf
516	smelt, capelin
521	Arctic char (anadromous)
531	Dolly Varden (anadromous)
540	trout, steelhead
570	sheefish
580	whitefish, general
583	cisco whitefish
585	Bering cisco whitefish
588	humpback whitefish
590	burbot
600	lamprey, Pacific
601	Arctic lamprey
625	jellyfish (unspecified)
666	Atlantic salmon
680	sturgeon, general
689	shark, other
690	shark, salmon
691	shark, spiny dogfish
692	shark, Pacific sleeper
700	skate, other
701	skate, longnose
702	skate, big
704	skate, Aleutian
705	skate, whiteblotched
710	sablefish (blackcod)
714	ratfish
715	skilfish
720	tuna, albacore
772	lanternfish
773	deep-sea smelt
774	Pacific sand lance
800	krill
810	clam, butter
812	clam, surf
815	clam, geoduck
820	clam, cockle
830	clam, razor
840	clam, littleneck
842	clam, eastern softshell
850	scallop, weathervane
851	scallop, pink (or calico)
855	blue mussel
860	abalone
870	octopus
875	squid
880	Pacific oysters
890	snails
892	sea urchin, red
893	sea urchin, green
895	sea cucumber
899	coral
900	crab, box
910	crab, Dungeness
921	crab, red king
922	crab, blue king
923	crab, golden king (brown)
924	crab, scarlet king (couesi)
925	crab, Hanasaki king (spiny)
931	crab, Tanner, bairdi
932	crab, Tanner, snow (opilio)
933	crab, Tanner, grooved (tanneri)
934	crab, Tanner, triangle (angulatus)
940	crab, hair
951	crab, multispina
953	crab, verrilli
961	shrimp, northern (pink)
962	shrimp, sidestriped
963	shrimp, humpy
964	shrimp, coonstriped
965	shrimp, spot

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.

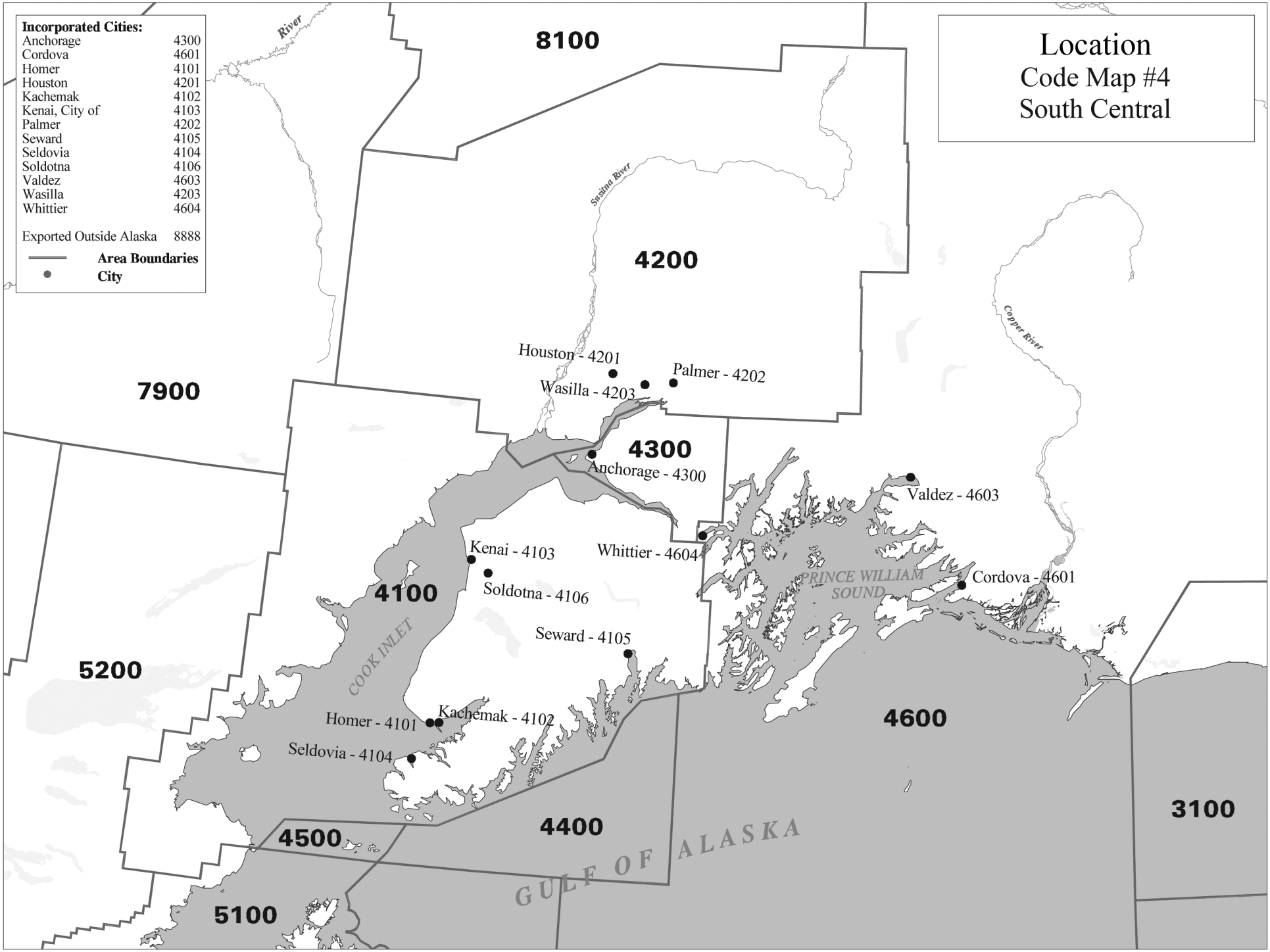
Alphabetically by Species Code

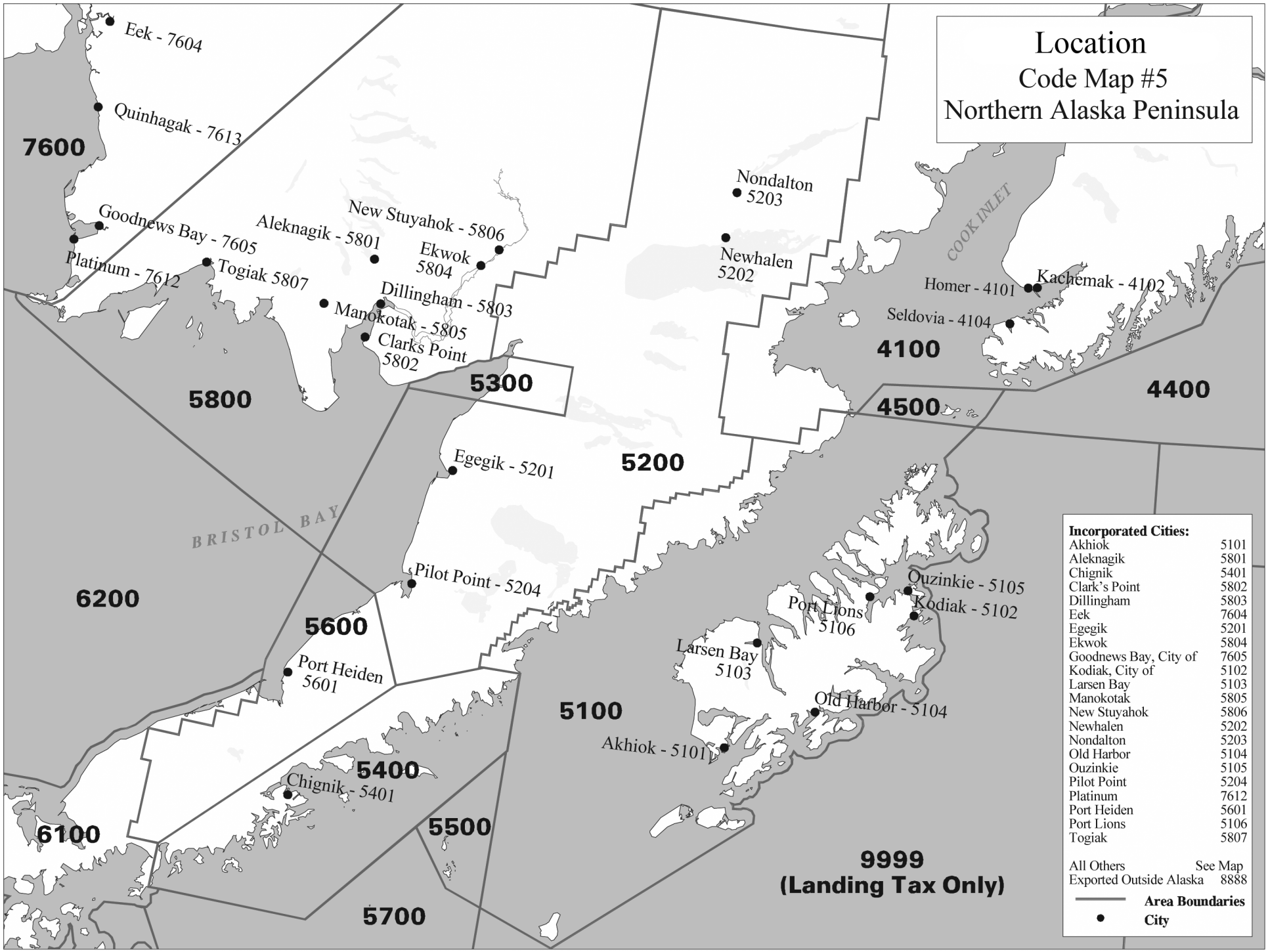
Code	Common name
860	abalone
521	Arctic char (anadromous)
601	Arctic lamprey
666	Atlantic salmon
585	Bering cisco whitefish
855	blue mussel
209	bristlemouth
590	burbot
583	cisco whitefish
810	clam, butter
820	clam, cockle
842	clam, eastern softshell
815	clam, geoduck
840	clam, littleneck
830	clam, razor
812	clam, surf
110	cod, Pacific (gray)
899	coral
922	crab, blue king
900	crab, box
910	crab, Dungeness
923	crab, golden king (brown)
940	crab, hair
925	crab, Hanasaki king (spiny)
951	crab, multispina
921	crab, red king
924	crab, scarlet king (couesi)
931	crab, Tanner, bairdi
933	crab, Tanner, grooved (tanneri)
932	crab, Tanner, snow (opilio)
934	crab, Tanner, triangle (angulatus)
953	crab, verrilli
773	deep-sea smelt
531	Dolly Varden (anadromous)
210	eels or eel-like fish
133	flounder, Alaska plaice
121	flounder, arrowtooth
116	flounder, Bering
120	flounder, general
117	flounder, Kamchatka
129	flounder, starry
193	greenling, Atka mackerel
194	greenling, kelp
191	greenling, rock
192	greenling, whitespot
214	grenadier, giant
213	grenadier, rattail
207	gunnel
212	hagfish, Pacific
200	halibut
235	herring, Pacific (bycatch)
230	herring, Pacific (directed fishery)
231	herring, roe on kelp
232	herring, roe only
234	herring, with sac roe
588	humpback whitefish
625	jellyfish (unspecified)
800	krill
600	lamprey, Pacific
772	lanternfish
130	lingcod
216	lumpsucker
870	octopus
260	Pacific flatnose
112	Pacific hake
880	Pacific oysters
206	Pacific sand fish
774	Pacific sand lance
141	perch, Pacific Ocean
219	poacher, general
270	pollock, walleye
208	prickleback
215	prowfish
714	ratfish
185	rockfish, aurora
142	rockfish, black
177	rockfish, blackgill
167	rockfish, blue
137	rockfish, bocaccio
146	rockfish, canary
178	rockfish, chilipepper
149	rockfish, China
138	rockfish, copper
173	rockfish, dark (formerly dusky rockfish)
159	rockfish, darkblotched
172	rockfish, dusky (formerly light dusky)
135	rockfish, greenstripe
176	rockfish, harlequin
136	rockfish, northern
179	rockfish, pygmy
147	rockfish, quillback
153	rockfish, redbanded
158	rockfish, redstripe
150	rockfish, rosethorn
151	rockfish, rougheye
166	rockfish, sharpchin
181	rockfish, shortbelly
152	rockfish, shortraker
157	rockfish, silvergray
182	rockfish, splitnose
183	rockfish, stripetail
143	rockfish, thornyhead (idiots)
148	rockfish, tiger
184	rockfish, vermilion
156	rockfish, widow
145	rockfish, yelloweye (red snapper)
175	rockfish, yellowmouth
155	rockfish, yellowtail
710	sablefish (blackcod)
401	salmon roe, Chinook
405	salmon roe, chum
403	salmon roe, coho
404	salmon roe, pink
402	salmon roe, sockeye
410	salmon, Chinook
450	salmon, chum
430	salmon, coho
440	salmon, pink
420	salmon, sockeye
170	sardine, Pacific (pilchard)
220	saury, Pacific
851	scallop, pink (or calico)
850	scallop, weathervane
160	sculpin, general
895	sea cucumber
893	sea urchin, green
892	sea urchin, red
180	shad
689	shark, other
692	shark, Pacific sleeper
690	shark, salmon
691	shark, spiny dogfish
570	sheefish
964	shrimp, coonstripe
963	shrimp, humpy
961	shrimp, northern (pink)
962	shrimp, sidestriped
965	shrimp, spot
704	skate, Aleutian
702	skate, big
701	skate, longnose
700	skate, other
705	skate, whiteblotched
715	skilfish
516	smelt, capelin
511	smelt, eulachon
515	smelt, surf
218	snailfish, general
890	snails
126	sole, butter
124	sole, dover
128	sole, English
122	sole, flathead
131	sole, petrale
125	sole, rex
123	sole, rock
132	sole, sand
127	sole, yellowfin
875	squid
680	sturgeon, general
250	tomcod, Pacific
540	trout, steelhead
720	tuna, albacore
134	turbot, Greenland
580	whitefish, general
217	wolf eel
211	wrymouths

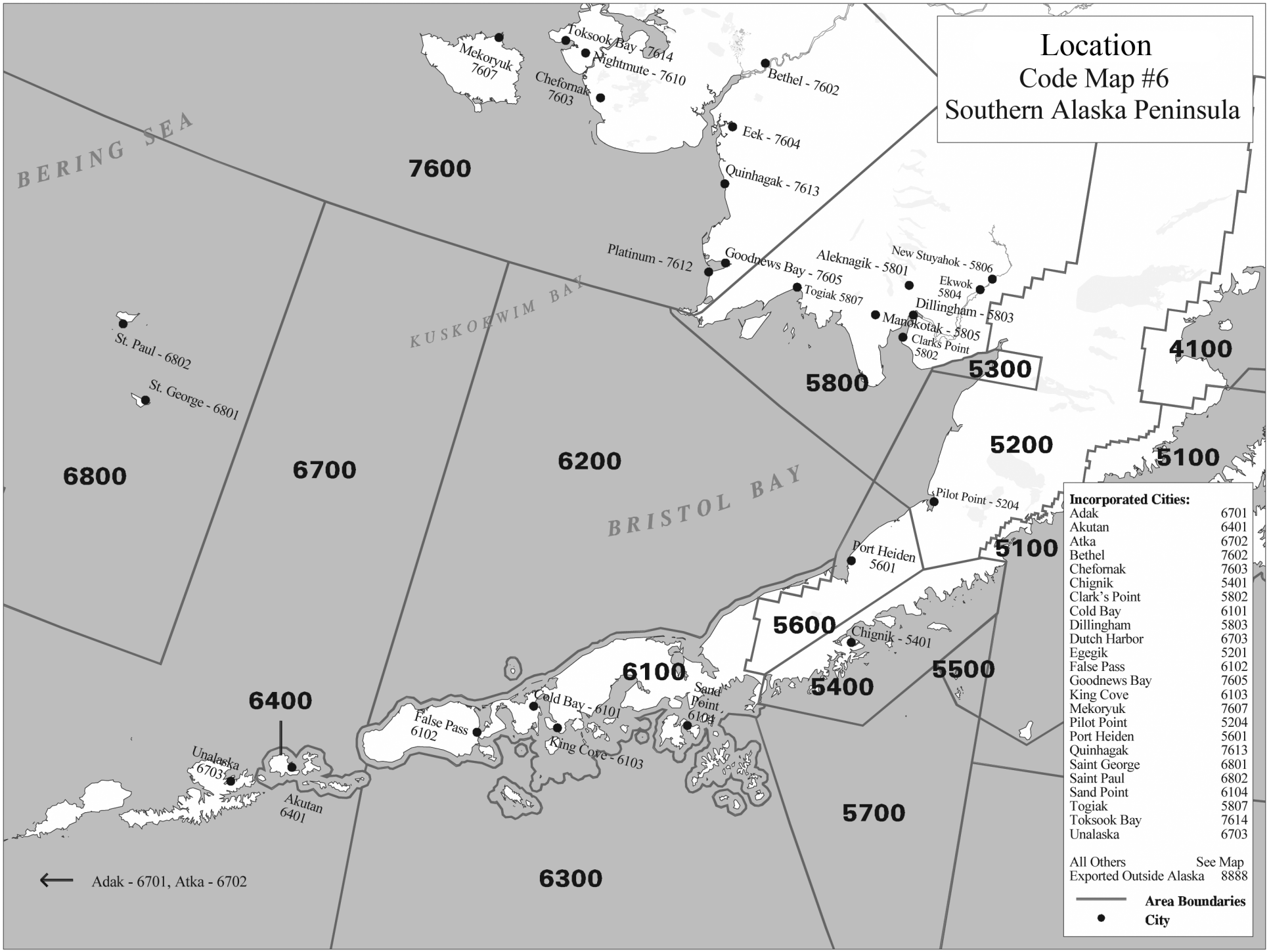
Product Code List for Fishery Resource Landing Tax

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.

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.


Location
Code Map #4
South Central
Incorporated Cities:
Anchorage 4300
Cordova 4601
Homer 4101
Houston 4201
Kachemak 4102
Kenai, City of 4103
Palmer 4202
Seward 4105
Seldovia 4104
Soldotna 4106
Valdez 4603
Wasilla 4203
Whittier 4604
Exported Outside Alaska 8888
Area Boundaries
City
8100
4200
7900
4300
4100
5200
4600
3100
4400
4500
5100
Susitna River
Copper River
River
Houston - 4201
Palmer - 4202
Wasilla - 4203
Anchorage - 4300
Valdez - 4603
Whittier - 4604
Kenai - 4103
Soldotna - 4106
Cordova - 4601
Seward - 4105
Homer - 4101
Kachemak - 4102
Seldovia - 4104
COOK INLET
PRINCE WILLIAM SOUND
GULF OF ALASKA


Location
Code Map #5
Northern Alaska Peninsula
Eek - 7604
Quinhagak - 7613
7600
Goodnews Bay - 7605
Platinum - 7612
Togiak 5807
Aleknagik - 5801
New Stuyahok - 5806
Ekwok 5804
Dillingham - 5803
Manokotak - 5805
Clarks Point 5802
5800
5300
Nondalton 5203
Newhalen 5202
COOK INLET
Homer - 4101
Kachemak - 4102
Seldovia - 4104
4100
4400
4500
5200
Egegik - 5201
BRISTOL BAY
Pilot Point - 5204
6200
5600
Port Heiden 5601
Ouzinkie - 5105
Kodiak - 5102
Port Lions 5106
Larsen Bay 5103
Old Harbor - 5104
5100
Akhiok - 5101
5400
Chignik - 5401
6100
5500
5700
9999
(Landing Tax Only)
Incorporated Cities:
Akhiok 5101
Aleknagik 5801
Chignik 5401
Clark's Point 5802
Dillingham 5803
Eek 7604
Egegik 5201
Ekwok 5804
Goodnews Bay, City of 7605
Kodiak, City of 5102
Larsen Bay 5103
Manokotak 5805
New Stuyahok 5806
Newhalen 5202
Nondalton 5203
Old Harbor 5104
Ouzinkie 5105
Pilot Point 5204
Platinum 7612
Port Heiden 5601
Port Lions 5106
Togiak 5807
All Others See Map
Exported Outside Alaska 8888
Area Boundaries
City


Location
Code Map #6
Southern Alaska Peninsula
BERING SEA
KUSKOKWIM BAY
BRISTOL BAY
7600
6800
6700
6200
6400
6300
6100
5800
5300
5200
5100
5600
5500
5400
5700
4100
Mekoryuk 7607
Toksook Bay 7614
Nightmute - 7610
Chefornak 7603
Bethel - 7602
Eek - 7604
Quinhagak - 7613
Platinum - 7612
Goodnews Bay - 7605
Togiak 5807
Aleknagik - 5801
New Stuyahok - 5806
Ekwok 5804
Dillingham - 5803
Manokotak - 5805
Clarks Point 5802
St. Paul - 6802
St. George - 6801
Pilot Point - 5204
Port Heiden 5601
Chignik - 5401
Cold Bay - 6101
Sand Point 6104
False Pass 6102
King Cove - 6103
Unalaska 6703
Akutan 6401
Adak - 6701, Atka - 6702
Incorporated Cities:
Adak 6701
Akutan 6401
Atka 6702
Bethel 7602
Chefornak 7603
Chignik 5401
Clark's Point 5802
Cold Bay 6101
Dillingham 5803
Dutch Harbor 6703
Egegik 5201
False Pass 6102
Goodnews Bay 7605
King Cove 6103
Mekoryuk 7607
Pilot Point 5204
Port Heiden 5601
Quinhagak 7613
Saint George 6801
Saint Paul 6802
Sand Point 6104
Togiak 5807
Toksook Bay 7614
Unalaska 6703
All Others See Map
Exported Outside Alaska 8888
Area Boundaries
City

National Marine Fisheries Service

Table 3 Part 679

Product Recovery Rates for Groundfish Species and Conversion Rates for Pacific Halibut

Species Code	FMP Species	Product Code											
		1, 41, 86, 92, 93, 95 Whole Fish	3 Bled	4 Gutted Head On	5 Gutted Head Off	6 Headed & Gutted with Roe	7 Headed & Gutted West Cut	8 Headed & Gutted East Cut	10 Headed & Gutted without Tail	11 Kirimi	12 Salted & Split	13 Wings	14 Roe
110	Pacific Cod	1.00	0.98	0.85	---	0.63	0.57	0.47	0.44	---	0.45	---	0.05
	Flatfish other than Pacific Halibut	1.00	0.98	0.90	---	0.80	0.72	0.65	0.62	0.48	---	---	0.08
143	Thornyhead Rockfish	1.00	0.98	0.88	---	0.55	0.60	0.50	---	---	---	---	---
160	Sculpins	1.00	0.98	0.87	---	---	0.50	0.40	---	---	---	---	---
193	Atka Mackerel	1.00	0.98	0.87	---	0.67	0.64	0.61	---	---	---	---	---
214	**Giant Grenadiers**	**1.00**	**---**	**---**	**---**	**---**	**0.50**	**0.50**	**---**	**---**	**---**	**---**	**---**
270	Pollock	1.00	0.98	0.80	---	0.70	0.65	0.56	0.50	0.25	---	---	0.07
510	Smelts	1.00	0.98	0.82	---	---	0.71	---	---	---	---	---	---
511	Eulachon	1.00	0.98	0.82	---	---	0.71	---	---	---	---	---	---
516	Capelin	1.00	0.98	0.89	---	---	0.78	---	---	---	---	---	---
	Sharks	1.00	0.98	0.83	---	---	0.72	---	---	---	---	---	---
	Skates	1.00	0.98	0.90	---	---	---	0.32	---	---	---	0.32	---
710	Sablefish	1.00	0.98	0.89	---	---	0.68	0.63	0.50	---	---	---	---
870	Octopus	1.00	0.98	0.81	---	---	---	---	---	---	---	---	---
875	Squid	1.00	0.98	0.69	---	---	---	---	---	---	---	---	---
	Rockfish	1.00	0.98	0.88	---	---	0.60	0.50	---	---	---	---	---
200	PACIFIC HALIBUT Conversion rates to Net Weight.	---	---	0.90	1.0	---	---	---	---	---	---	---	---

Updated April 6, 2015

National Marine Fisheries Service

Table 3 Part 679

Product Recovery Rates for Groundfish Species and Conversion Rates for Pacific Halibut

Species Code	FMP Species	Product Code											
		15 Pectoral Girdle	16 Heads	17 Cheeks	18 Chins	19 Belly	20 Fillets with Skin & Ribs	21 Fillets with Skin No Ribs	22 Fillets with Ribs No Skin	23 Fillets Skinless Boneless	24 Fillets Deep Skin	30 Surimi	31 Mince
110	Pacific Cod	0.05	---	0.05	---	0.01	0.45	0.35	0.25	0.25	---	0.15	0.05
	Flatfish other than Pacific Halibut	---	---	---	---	---	0.32	0.27	0.27	0.22	---	0.18	---
143	Thornyhead Rockfish	---	0.20	0.05	0.05	0.05	0.40	0.30	0.35	0.25	---	---	---
160	Sculpins	---	---	---	---	---	---	---	---	---	---	---	---
193	Atka Mackerel	---	---	---	---	---	---	---	---	---	---	0.15	---
214	**Giant Grenadiers**	**---**	**---**	**---**	**---**	**---**	**---**	**24.3**	**---**	**---**	**---**	**---**	**---**
270	Pollock	---	0.15	---	---	---	0.35	0.30	0.30	0.21	0.16	0.16[1] 0.17[2]	0.22
510	Smelts	---	---	---	---	---	---	0.38	---	---	---	---	---
511	Eulachon	---	---	---	---	---	---	---	---	---	---	---	---
516	Capelin	---	---	---	---	---	---	---	---	---	---	---	---
	Sharks	---	---	---	---	---	---	0.30	0.30	0.25	---	---	---
	Skates	---	---	---	---	---	---	---	---	---	---	---	---
710	Sablefish	---	---	0.05	---	---	0.35	0.30	0.30	0.25	---	---	---
870	Octopus	---	---	---	---	---	---	---	---	---	---	---	---
875	Squid	---	---	---	---	---	---	---	---	---	---	---	---
	Rockfish	---	0.15	0.05	0.05	0.10	0.40	0.30	0.33	0.25	---	---	---
200	PACIFIC HALIBUT Conversion rates to Net Weight.	---	---	---	---	---	---	---	---	---	---	---	---

[1] Standard pollock surimi rate during January through June.
[2] Standard pollock surimi rate during July through December.

National Marine Fisheries Service

Table 3 Part 679

Product Recovery Rates for Groundfish Species and Conversion Rates for Pacific Halibut

Species Code	FMP Species	Product Code							
		32 Meal	33 Oil	34 Milt	35 Stomachs	36 Mantles	37 Butterfly Backbone Removed	88, 89 Infested or Decomposed Fish	98,99 Discards
110	Pacific Cod	0.17	---	---	---	---	0.43	0.00	1.00
	Flatfish other than Pacific Halibut	0.17	---	---	---	---	---	0.00	1.00
122	Flathead Sole	0.17	---	---	---	---	---	0.00	1.00
123	Rock Sole	0.17	---	---	---	---	---	0.00	1.00
124	Dover Sole	0.17	---	---	---	---	---	0.00	1.00
125	Rex Sole	0.17	---	---	---	---	---	0.00	1.00
127	Yellowfin Sole	0.17	---	---	---	---	---	0.00	1.00
134	Greenland Turbot	0.17	---	---	---	---	---	0.00	1.00
143	Thornyhead Rockfish	0.17	---	---	---	---	---	0.00	1.00
160	Sculpins	0.17	---	---	---	---	---	0.00	1.00
193	Atka Mackerel	0.17	---	---	---	---	---	0.00	1.00
214	**Giant Grenadiers**	**0.17**	**---**	**---**	**---**	**---**	**---**	**0.00**	**1.00**
270	Pollock	0.17	---	---	---	---	0.43	0.00	1.00
510	Smelts	0.17	---	---	---	---	---	0.00	1.00
511	Eulachon	0.17	---	---	---	---	---	0.00	1.00
516	Capelin	0.17	---	---	---	---	---	0.00	1.00
	Sharks	0.17	---	---	---	---	---	0.00	1.00
	Skates	0.17	---	---	---	---	---	0.00	1.00
710	Sablefish	0.17	---	---	---	---	---	0.00	1.00
870	Octopus	0.17	---	---	---	0.85	---	0.00	1.00
875	Squid	0.17	---	---	---	0.75	---	0.00	1.00
---	Rockfish	---	---	---	---	---	---	0.00	1.00
200	PACIFIC HALIBUT Conversion rates to Net Weight.	---	---	---	---	---	---	0.00	0.75

Notes: To obtain round weight of groundfish, divide the product weight of groundfish by the table PRR.
To obtain IFQ net weight of Pacific halifbut, multiply the product weight of halibut by the table conversion rate.
To obtain round weight from net weight of Pacific halibut, divide net weight by 0.75 or multiply by 1.33333.

Updated April 6, 2015