



THE STATE  
*of* **ALASKA**  
GOVERNOR BILL WALKER

## Department of Revenue

TAX DIVISION

State Office Building  
333 Willoughby Avenue, 11<sup>th</sup> Floor  
PO Box 110420  
Juneau, Alaska 99811-0420  
Main: 907.465.2320  
Fax: 907.465.2375

May 31, 2018

### **RE: Announcement of 2017 SWAP posting**

The Statewide Average Price (SWAP) lists for 2017 will be posted May 31, 2018 to the Department of Revenue, Tax Division website. The SWAP is used to calculate the Alaska Fishery Resource Landing tax on fishery resources harvested and processed in federal waters and first landed (offloaded or transferred) in Alaska waters.

The SWAP pricing for species 122 Flathead Sole, 123 Rock Sole, 127 Yellowfin Sole, 133 Alaska Plaice Flounder, 134 Greenland Turbot, and 193 Atka Mackerel Greenling are from imputed pricing using 2017 data and the initial formula that was used for Alaska SWAP in 2015 and 2016. These six species also used imputed values in the 2016 SWAP. The established and developing species list has not changed from 2016. The established and developing species information is built into the Revenue Online return and is also available as part of the 2017 Fishery Resource Landing Tax Return Instructions on the department website.

If you landed a resource that is not on the price list, please contact us at [dor.tax.fishexcise@alaska.gov](mailto:dor.tax.fishexcise@alaska.gov) or by phone at 907-465-2320 to obtain the statewide average price for that resource.

Taxpayers are required to file tax returns and reports electronically through Revenue Online unless a taxpayer applies for and is granted a waiver from that requirement, according to Alaska Statute 43.05.045. The tax return is due on or before July 2, 2018 to be considered timely.

Please do not hesitate to contact the Fish Tax group at the number above if you have any questions while preparing your 2017 return. In addition, please feel free to contact [Elizabeth.Nudelman@Alaska.gov](mailto:Elizabeth.Nudelman@Alaska.gov) or 907-465-3695 if you have any additional questions or concerns.

Thank you,

*The Fish Tax Group*

Alaska Department of Revenue  
Tax Division

2017 Statewide Average Price List  
**Fishery Resources – Crab**

Following are prices to be used in determining value for crab subject to the Alaska Fishery Resource Landing Tax. Due to the wide variance in round prices for crab by location, the Department of Revenue is requiring taxpayers to calculate landing taxes based on the location where the crab was landed, using the prices below.

<b>Code</b>	<b>Species</b>	<b>Landing Location</b>	<b>Price</b>
910	crab, dungeness	Juneau/Haines/Yakutat	\$3.02
		Ketchikan/Craig	\$2.83
921	crab, red king	Dutch Harbor	\$9.07
		Juneau/Haines/Yakutat	\$9.76
923	crab, golden king (brown)	Dutch Harbor	\$5.51
931	crab, tanner (bairdi)	Dutch Harbor	\$3.25
		Juneau/Haines/Yakutat	\$3.04
932	crab, tanner (opilio)	Bering Sea	\$4.05
		Dutch Harbor	\$4.08