

Instructions for Alaska Salmon Enhancement Tax Buyer's Annual Report

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 "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.

Who Must File the Buyer's Annual Report?

In-state licensed fish buyers who are responsible for the collection of the Salmon Enhancement Tax. The Buyer's Annual Report is a summary of the monthly returns/reports filed during the year. Do not submit payment with this report. Please file an amended return/report for the applicable month(s) if you determine that there are additional payments due for the tax year.

When is the Buyer's Annual Report Due?

The report is due March 1 following the tax year.

Value- "Value" is determined by:

1. The market value of the fisheries resources if the taking of the fisheries resource is done in company-owned or company-subsidized boats operated by employees of the company or in boats that are operated under lease to or from the company or other arrangement with the company and if the fisheries resource is delivered to the company. In this subparagraph, "company" means a fisheries business, a subsidiary of a fisheries business, or a subsidiary of a parent company of a fisheries business.
2. For fisheries resources other than those described in the paragraph above, the actual price paid for the fisheries resource by the fisheries business to the fisher, including indirect consideration and bonus amounts paid for fuel, supplies, gear, ice, handling, tender fees, or delivery, whether paid at the time of purchase of the fisheries resource or tendered as a deferred or delayed payment; in this subparagraph, "delivery" means:
 - (a) Transportation of the fisheries resource from the boat or vessel on which the product was taken to a tender; or
 - (b) If delivery was not to a tender, transportation of the fisheries resource from the boat or vessel on which the product was taken to a shore-based facility in which delivery of the fisheries resource is normally accepted.

How and Where to File

Filing Your Report

Effective July 1, 2016, taxpayers are required to file their returns and reports electronically using Revenue Online at <http://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 request returns and reports on paper. Completed forms may be mailed to:

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

Penalties

Failure to File Electronically

Effective July 1, 2017, the Department 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))

Questions

Email us at dor.tax.fishexcise@alaska.gov or call 907.465.2320