



May 31, 2019

RE: Announcement of 2018 SWAP posting

The Statewide Average Price (SWAP) lists for 2018 will be posted May 31, 2019 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 Yellow Fin Sole, 133 Alaska Plaice Flounder, 134 Greenland Turbot, and 193 Atka Mackerel Greenling are from imputed pricing using 2018 data and the initial formula that was used for Alaska SWAP in 2016 and 2017. The established and developing species list has not changed from 2017. The established and developing species information is built into the Revenue On-line return and is also available as part of the 2018 Fishery Resource Landing Tax Return Instructions on the department website at <http://tax.alaska.gov/programs/documentviewer/viewer.aspx?6921f>.

If you landed a resource that is not on the price list please contact us at dor.tax.fishexcise@alaska.gov or by phone at 907-4665-2320 to obtain the statewide average price for that resource. You are required to report all your resources and it is the taxpayers responsibility to contact the department if codes or pricing is needed.

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 Statue 43.05.045. The tax return is due on or before July 1, 2019 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 2018 return. In addition, please feel free to contact 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

**2018 Statewide Average Price List
Fishery Resources - Crab**

Following are prices to be used in determining value for crab that is subject to the Alaska Fishery Resource Landing Tax. Fishery Landing taxpayers are required to calculate landing taxes based on the location where the crab was landed, using the prices below. Taxpayers must report the pounds and value of all species harvested, if you have resources to report that are not listed below, please contact the department for pricing. It is the taxpayers responsibility to contact the department, if necessary, and report all pounds and value.

Code	Species	Location of Landing	Price
910	crab, dungeness	Juneau/Haines/Yakutat/Ketchikan/Craig/ Petersburg/Wrangell/Sitka/Pelican.	\$3.04
921	crab, red king	Dutch Harbor	\$10.31
923	crab, golden king (brown)	Dutch Harbor	\$6.27
		Juneau/Haines/Yakutat/Ketchikan/Craig/ Petersburg/Wrangell/Sitka/Pelican.	\$10.82
931	crab, tanner (bairdi)	Dutch Harbor	\$3.78
		Kodiak	\$4.38
		Juneau/Haines/Yakutat/Ketchikan/Craig/ Petersburg/Wrangell/Sitka/Pelican.	\$3.40
932	crab, tanner (opilio)	Dutch Harbor	\$4.14