



THE STATE
of **ALASKA**
GOVERNOR MICHAEL J. DUNLEAVY

Department of Revenue

TAX DIVISION

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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 - Other than Crab**

Following are prices to be used in determining value for fishery resources (except crab) subject to the Alaska Fishery Resource Landing Tax. For crab landed in Alaska, refer to the "Statewide Average Price List - Crab". 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.

Codes	Species	Price	Value Based On
110	cod, pacific (gray)	\$ 0.41	Unprocessed weight
112	Pacific hake	\$ 0.09	Unprocessed weight
117	flounder, kamchatka	\$ 0.14	Unprocessed weight
121	flounder, arrowtooth	\$ 0.09	Unprocessed weight
122	sole, flathead	\$ 0.15	Unprocessed weight
123	sole, rock	\$ 0.16	Unprocessed weight
124	sole, dover	\$ 0.09	Unprocessed weight
125	sole, rex	\$ 0.36	Unprocessed weight
126	sole, butter	\$ 0.15	Unprocessed weight
127	sole, yellowfin	\$ 0.15	Unprocessed weight
128	sole, english	\$ 0.13	Unprocessed weight
129	flounder, starry	\$ 0.08	Unprocessed weight
130	lingcod	\$ 2.00	Unprocessed weight
133	flounder, alaska plaice	\$ 0.11	Unprocessed weight
134	turbot, greenland	\$ 0.42	Unprocessed weight
136	rockfish, northern	\$ 0.15	Unprocessed weight
137	rockfish, bocaccio	\$ 0.51	Unprocessed weight
138	rockfish, copper	\$ 0.45	Unprocessed weight
141	perch, pacific ocean	\$ 0.17	Unprocessed weight
142	rockfish, black	\$ 0.53	Unprocessed weight
143	rockfish, thornyhead (idiots)	\$ 0.92	Unprocessed weight
145	rockfish, yelloweye (red snapper)	\$ 1.62	Unprocessed weight
146	rockfish, canary	\$ 0.54	Unprocessed weight
147	rockfish, quillback	\$ 0.61	Unprocessed weight
148	rockfish, tiger	\$ 0.48	Unprocessed weight
149	rockfish, china	\$ 0.44	Unprocessed weight
150	rockfish, rosethorn	\$ 0.50	Unprocessed weight
151	rockfish, roughey	\$ 0.33	Unprocessed weight
152	rockfish, shortraker	\$ 0.36	Unprocessed weight
153	rockfish, redbanded	\$ 0.33	Unprocessed weight
155	rockfish, yellowtail	\$ 0.66	Unprocessed weight

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Codes	Species	Price	Value Based On
157	rockfish, silvergray	\$ 0.27	Unprocessed weight
158	rockfish, redstripe	\$ 0.12	Unprocessed weight
160	sculpin, general	\$ 0.02	Unprocessed weight
172	rockfish, dusky	\$ 0.18	Unprocessed weight
173	rockfish, dark	\$ 0.41	Unprocessed weight
193	greenling, atka mackerel	\$ 0.24	Unprocessed weight
200	halibut	\$ 5.28	Gutted weight
215	prowfish	\$ 0.04	Unprocessed weight
216	lumpsucker, smooth	\$ 0.02	Unprocessed weight
230	herring, Pacific	\$ 0.15	Unprocessed weight
270	pollock, walleye	\$ 0.15	Unprocessed weight
410	salmon, chinook	\$ 5.84	Unprocessed weight
420	salmon, sockeye	\$ 1.61	Unprocessed weight
430	salmon, coho	\$ 1.38	Unprocessed weight
440	salmon, pink	\$ 0.48	Unprocessed weight
450	salmon, chum	\$ 0.90	Unprocessed weight
511	smelt, eulachon	\$ 0.40	Unprocessed weight
700	skate, other	\$ 0.44	Unprocessed weight
701	skate, longnose	\$ 0.44	Unprocessed weight
702	skate, big	\$ 0.45	Unprocessed weight
703	skate, Alaska	\$ 0.45	Unprocessed weight
710	sablefish (blackcod)	\$ 5.47	Eastern-cut weight
815	clam, geoduck	\$ 6.76	Unprocessed weight
850	scallop, weathervane	\$ 11.26	Shucked weight
870	octopus	\$ 0.59	Unprocessed weight
875	squid	\$ 0.11	Unprocessed weight
895	sea cucumber	\$ 5.27	Unprocessed weight
962	shrimp, sidestriped	\$ 2.66	Unprocessed weight
964	shrimp, coonstriped	\$ 6.51	Unprocessed weight
965	shrimp, spot	\$ 8.84	Unprocessed weight