

Alaska Fisheries Business Tax – Annual Filer

Developing Commercial Fisheries List

Effective Jan. 1 – Dec. 31, 2018

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, prowlfish 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
370 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
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