

Instructions for Alaska Fishery Resource Landing Tax Return

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 Pay" 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.

Filing and Due Dates

Who Must File?

Alaska licensed fish businesses landing processed fishery resources in Alaska that are not subject to Alaska Statute 43.75 – Fisheries Business Tax must file a Fishery Resource Landing Tax Return. Landing is defined as the act of unloading or transferring a fishery resource within the jurisdiction of the State of Alaska.

Due Date

The due date for the Fishery Resource Landing Tax Return is the last day of the month following the month in which the Department of Revenue publishes the statewide average price information. Estimated tax must be paid in quarterly installments, and the final tax payment is due the last day of the month following the month in which the department posts the statewide average price information.

Interest

For the quarterly interest rate, on the Tax Division's website at www.tax.alaska.gov, under the Other Links of Interest heading in the lower right, select Quarterly Interest Rate.

Vessel Information

If you operate just one vessel, place the name of the vessel on the front page of the return. If you are operating more than one vessel, complete Schedule 7 – Vessel List.

Request for Notice of Value

If this is the first year you landed a fishery resource in Alaska that was not subject to AS 43.75 – Fisheries Business Tax, or if you landed a resource in Alaska that is subject to the fishery resource

landing tax that was not listed on the previous year's Statewide Average Price Report, you must submit Form 688, Request for Notice of Value, by Jan. 31 of the year following the year of the landings.

Notice to Taxpayer

The American Fisheries Act (P.L. 105-277) requires a fishery cooperative to execute a contract with each cooperative member that obligates the member to make a payment to the State of Alaska for pollock harvested in the Alaska pollock fishery that is not landed in Alaska. The required payment is equal to the amount that would have been due under the state landing tax had the product been landed in Alaska. AS 43.77.15 requires that these payments be treated as if they are landing taxes, thereby imposing a filing and payment requirement, and otherwise provides that the shared tax provisions apply to these payments.

Pollock harvested in the Alaska pollock fishery must be reported on Schedule 1E or 2E using the location code 9000.

Important Information

- The owner of the resource at the time of landing is responsible for the tax. The owner is the legal entity that holds title to the resource and bears risk of loss. If the owner of the resource operates multiple vessels, a consolidated return must be filed.
- Each year the Alaska Department of Fish and Game creates a list of species that are designated as "developing." In many instances the developing designation is specific to a particular location. To assist us in verifying all developing species, you must provide the waters from which the developing species was harvested, by code. See the example on Schedule 1D or 2D.
- If you landed sablefish (black cod), report the headed and gutted weight under the "Unprocessed Weight (lbs.*)" column.
- If you landed scallops, report the shucked weight under the "Unprocessed Weight (lbs.*)" column.

General Instructions

Estimated Tax Payment

Under AS 43.77.020, taxpayers are required to make quarterly payments of the tax estimated to be due for the year. Quarterly estimated tax payments are due by March 31, June 30, Sept. 30 and Dec. 31 of the tax year. If the due date falls on a weekend, or a state or federal holiday, the payment will be considered timely if it is received (or postmarked) on the next business day.

To avoid an underpayment of estimated tax penalty, taxpayers must remit timely estimated tax payments using one of the following methods:

- Quarterly payments equal to at least 90% of the total current-year tax (total current-year tax multiplied by 0.9 and divided by four quarters);

- Quarterly payments equal to 100% of the total preceding year's tax (total prior-year's tax divided by four quarters). To use this method, the taxpayer must have incurred a tax in the prior year; or
- Quarterly payments equal to 90% of the tax for each quarter. The tax is calculated on the quarterly value of resources landed in that quarter. The quarterly value is determined by multiplying the unprocessed pounds of each species landed in the quarter by the statewide average price posted by the Department of Revenue in the previous year for that species.

The resulting quarterly value is multiplied by the applicable tax rate (3% for the established species rate or 1% for the developing species rate, whichever is applicable) to determine the tax for each quarter.

The quarterly payment should equal 90% of the tax for each quarter (or the tax calculated for each quarter times 0.9). If there was no activity in the quarter, no payment is required.

To use this method, you must check the box in Part 4 indicating that you have calculated your installments based on the quarterly payment election method.

Furthermore, you must complete Form 689 and submit it by March 31st of the year the method is elected. Once an election is made to use this method, the taxpayer may not change estimated payment methods until the succeeding tax year.

Payments that are \$100,000 or more must be paid electronically. Please see the section titled, How and Where to File and Pay.

If you did not operate until after the first installment period of the calendar year, you are not required to pay quarterly installments until the earliest quarter in which a landing or other taxable activity occurred. If you were not required to make the first and subsequent quarterly installments because of no activity, in the Part 4 – Estimated Payment Calculation section of the return, check the No Activity box for the applicable quarter. Please note that once taxable activity occurs, you are required to make estimated payments in equal installments over the remaining quarter periods.

If you were not subject to tax in the previous year, you may calculate the required installment for the current year by using the previous year's statewide average price for the same species.

Forms and Schedules

The following represents a summary of the information requested on Schedules 1 and 2 when using Revenue Online:

1. Indicate the appropriate species names and corresponding code numbers from the drop-down list provided on the schedule for all species harvested and processed in federal waters and first landed in Alaska.

2. To calculate the tax liability, the processed weight reported in pounds must be converted to an unprocessed (whole) weight in pounds. Under the "Recovery %" column, indicate the appropriate code from the drop-down list provided for each schedule. If you know the actual unprocessed weight of the resource, report the weight of the unprocessed resource under the "Unprocessed Weight (in lbs.)" column. Use the appropriate two-digit product code number found on the Product Code List for Fishery Resource Landing Tax, which is included with these instructions. Choose the code number that represents the finished product after all processing activities have been performed on the resource.
3. Report the weight of the finished product under the "Processed weight (lbs.)" column.
4. Indicate the appropriate recovery rate percentage (if applicable) under the "Recovery %" column. See the National Marine Fisheries Service (NMFS) recovery rates included with these instructions to obtain the current recovery percentages. The recovery rate tables have the following heading: National Marine Fisheries Service, Table 3 Part 679, Product Recovery Rates for Groundfish Species and Conversion Rates for Pacific Halibut.
5. If using actual weights, report the weight of the unprocessed resource* under the "Unprocessed Weight (lbs.)" column. Otherwise, divide the processed weight by the recovery percentage to determine the unprocessed weight.
6. Indicate the appropriate statewide average price for each species landed from the published list posted on our website at **www.tax.alaska.gov**.

Please note that for sablefish, use headed and gutted weight; for scallops, use shucked weight.

The applicable Statewide Average Price List published by the Tax Division is used to calculate your fishery resource landing tax.

Developing Commercial Fisheries Waters List

There is a new feature on the Developing Fisheries Schedules. The waters where the fisheries resource was caught is required on the schedule and a table has been created to facilitate the reporting. The list of waters and corresponding codes is included with these instructions.

Location Codes

The fishery resource landing tax is shared with organized boroughs and incorporated cities in Alaska in the area where the fishery landing occurs. Each area has been assigned a unique code number. Choose the proper location using the drop-down list provided on the schedule.

If fishery resources were:

- Landed within the city limits of an incorporated city in Alaska, use the location code of that incorporated city.
- Landed in an area that is not within the city limits of an incorporated city, use the location code for that area.
- Landed (pollock only) outside of Alaska, use location code 9000.

Enter the location code for each completed line entry. If you landed the same species in more than one of the coded areas or incorporated cities, use a separate line for each location. **Please be aware** that your return is incomplete if you leave out a location code.

Schedule 1E and 1D – Use these schedules to report fishery resources not harvested under a Community Development Quota (CDQ). If you are filing Schedule 1D, list the waters from which the fishery resource was caught.

Schedule 2E and 2D – Use these schedules to report fishery resources harvested under a CDQ. If you are filing Schedule 2D, list the waters from which the fishery resource was caught.

Credit Schedules

Schedule 3 – CDQ Credit. Use this schedule to claim credits for contributions that the Department of Revenue has previously approved under the CDQ statutes.

Schedule 4 – Credit for Other Taxes Paid. Use this schedule to claim credits for taxes paid to other jurisdictions.

Schedule 5 – Education Credit or EC. Use this schedule to claim as a credit a portion of contributions to qualifying Alaska institutions. Subject to the limitations described in a succeeding paragraph, a taxpayer is allowed a credit for contributions of cash or equipment accepted by authorized education institutions.

Use the following codes for each contribution recipient:

A	Alaska university foundation, two- or four-year college or an elementary or secondary school.
B	Secondary school-level vocational courses operated by an Alaska school district.
C	State-operated vocational technical education and training school, regional training center and certain apprenticeship programs.
D	Alaska two- or four-year college, elementary or secondary school for facilities.
E	Alaska Native cultural or heritage program for public school staff and students K-12.
F	Coastal ecosystem learning center qualified under the Coastal America Partnership.
G	Alaska higher education investment fund under AS 37.14.750.
H	Nonprofit organization to fund a scholarship for a dual-credit student under AS 43.20.014.
I	Residential school approved under AS 14.16.200.
J	Childhood learning and development programs provided by a nonprofit organization.
K	Certain science, technology, engineering and math programs.
L	Nonprofit organization that provides certain educational opportunities.

Education Credit Contributions. The Education Credit is limited to 50% of the first \$100,000, 100% of the next \$200,000, and 50% of contributions that exceed \$300,000.

The total contributions qualifying for the credit (Schedule 6, line 1) cannot be claimed as a charitable contribution deduction. Con-

tributions claimed as a credit on this return cannot be claimed as a credit for other Alaska taxes.

The total allowable credit may not exceed \$5 million. If a taxpayer is a member of an affiliated group (see AS 43.20.073), then the total amount of credits may not exceed \$5 million for the affiliated group. The taxpayer may not claim more than \$5 million for all credits claimed under AS 21.96.070, AS 21.96.075, AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018 and AS 43.77.045.

File only one **Schedule 5 – Education Credit**, even if your company files more than one tax return.

Film Production Credit

Effective July 1, 2013, a film production tax credit certificated under AS 43.98 may be claimed against fisheries business tax. In order to claim the credit, the taxpayer must have acquired a credit certificate issued by the Alaska Department of Revenue Film Office. A copy of the tax credit certificate must be provided with the filed tax report. Any unused credit may be carried forward but must be claimed before the expiration date on the certificate (six years from the date of issuance). For more information about this credit, refer to AS 43.98.030.

How and Where to File and Pay

Filing Your Return

Effective July 1, 2016, taxpayers are required to file their returns and reports electronically using Revenue Online at <https://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:

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

How to Pay

You may pay your taxes electronically through Revenue Online, <https://online-tax.alaska.gov>. You may also pay by wire transfer or mail in a check.

Note: If your payment is \$100,000 or more, you must pay electronically through Revenue Online or by a wire transfer. See Alaska Administrative Code 15 AAC 05.310 for more information.

Pay Electronically

Revenue Online uses Automated Clearing House (ACH) debit payments. It does not accept credit cards or ACH credit transactions.

If you are making a payment using Revenue Online, follow the prompts. If you have questions, call the Tax Division at 907.269.0041.

Check with your bank before setting up a debit (ACH) payment to determine if your account has a debit block. The block (or filter) controls electronic transactions posted to bank accounts and only accepts authorized ACH debit originators.

If you have a debit block on your account, you must ask your bank to list the State of Alaska as an authorized ACH debit originator on your account, and give your bank the Department of Revenue's company ID (0000902050). If you don't give that information to your bank, your bank will reject your tax payment, and rejected payments may result in late payment penalties and interest.

Pay by Wire Transfer

To make a payment by wire transfer, you must notify the Department of Revenue, Treasury Division by 2:00PM Alaska Time **the business day prior** to the wire transfer settlement date.

For the notification, prepare a payment voucher on Revenue Online, and e-mail it to **dor.trs.cashmgmt@alaska.gov**. The notice must include the taxpayer's name, total payment amount, tax type, tax period, purpose of the payment, and that the funds are for the Department of Revenue. If your payment covers multiple tax periods, prepare a separate voucher for each period.

Contact the Treasury Division for the State of Alaska's bank information at **dor.trs.cashmgmt@alaska.gov** or 907.465.2360. Ask your bank to initiate a wire transfer of funds through the Federal Reserve wire transfer system to be received and credited to the State of Alaska.

If you don't have e-mail or want confirmation that a wire transfer was successful, call 907.465.2360.

Pay by Check

Make checks payable to the State of Alaska. If you are filing your tax return or report through Revenue Online, print off a payment voucher to mail in with your check. If you have been granted an electronic filing waiver, please mail your check with your tax return or report. In both cases, please mail to:

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

Penalties

Penalties for Failure to Pay or File

A penalty will be assessed for failure to pay and/or failure to file if the tax is paid or the return is filed after the respective due dates. Penalties will be computed at 5% per 30-day period, up to a maximum of 25% of the tax not paid by the payment due date.

Failure to File Electronically

Effective July 1, 2017, the Department of Revenue 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))

Additional Assistance

These instructions are not in place of Alaska statutes or regulations and are offered only for the convenience of the taxpayer in completing the report.

If you have questions or require assistance, contact the Tax Division at **dor.tax.fishexcise@alaska.gov** or call 907.465.2320.

Alaska Fisheries Business Tax - Annual Filer

Developing Commercial Fisheries List

Effective Jan. 1 – Dec. 31, 2019

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
(greenlings, eels, grenadiers, prowlfish and ratfish)

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

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

Freshwater finfish

Developing in the following waters:
280 Lower Yukon River

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

Species Code List for Fisheries Business

Use either of these lists when completing schedules for your report. Contact us if you do not see the species you need.

Numerically by Species Code

Code Common name

110	cod, Pacific (gray)	185	rockfish, aurora	689	shark, other
112	Pacific hake	191	greenling, rock	690	shark, salmon
116	flounder, Bering	192	greenling, whitespot	691	shark, spiny dogfish
117	flounder, Kamchatka	193	greenling, Atka mackerel	692	shark, Pacific sleeper
120	flounder, general	194	greenling, kelp	700	skate, other
121	flounder, arrowtooth	200	halibut	701	skate, longnose
122	sole, flathead	206	Pacific sand fish	702	skate, big
123	sole, rock	207	gunnel	704	skate, Aleutian
124	sole, dover	208	prickleback	705	skate, whiteblotched
125	sole, rex	209	bristlemouth	710	sablefish (blackcod)
126	sole, butter	210	eels or eel-like fish	714	ratfish
127	sole, yellowfin	211	wrymouths	715	skiffish
128	sole, English	212	hagfish, Pacific	720	tuna, albacore
129	flounder, starry	213	grenadier, rattail	772	lanternfish
130	lingcod	214	grenadier, giant	773	deep-sea smelt
131	sole, petrale	215	prowfish	774	Pacific sand lance
132	sole, sand	216	lumpsucker	800	krill
133	flounder, Alaska plaice	217	wolf eel	810	clam, butter
134	turbot, Greenland	218	snailfish, general	812	clam, surf
135	rockfish, greenstripe	219	poacher, general	815	clam, geoduck
136	rockfish, northern	220	saury, Pacific	820	clam, cockle
137	rockfish, bocaccio	230	herring, Pacific (directed fishery)	830	clam, razor
138	rockfish, copper	231	herring, roe on kelp	840	clam, littleneck
141	perch, Pacific Ocean	232	herring, roe only	842	clam, eastern softshell
142	rockfish, black	234	herring, with sac roe	850	scallop, weathervane
143	rockfish, thornyhead (idiots)	235	herring, Pacific (bycatch)	851	scallop, pink (or calico)
145	rockfish, yelloweye (red snapper)	250	tomcod, Pacific	855	blue mussel
146	rockfish, canary	260	pacific flatnose	860	abalone
147	rockfish, quillback	270	pollock, walleye	870	octopus
148	rockfish, tiger	401	salmon roe, Chinook	875	squid
149	rockfish, China	402	salmon roe, sockeye	880	Pacific oysters
150	rockfish, rosethorn	403	salmon roe, coho	890	snails
151	rockfish, rougheye	404	salmon roe, pink	892	sea urchin, red
152	rockfish, shortraker	405	salmon roe, chum	893	sea urchin, green
153	rockfish, redbanded	410	salmon, Chinook	895	sea cucumber
155	rockfish, yellowtail	420	salmon, sockeye	899	coral
156	rockfish, widow	430	salmon, coho	900	crab, box
157	rockfish, silvergray	440	salmon, pink	910	crab, Dungeness
158	rockfish, redstripe	450	salmon, chum	921	crab, red king
159	rockfish, darkblotched	511	smelt, eulachon	922	crab, blue king
160	sculpin, general	515	smelt, surf	923	crab, golden king (brown)
166	rockfish, sharpchin	516	smelt, capelin	924	crab, scarlet king (couesi)
167	rockfish, blue	521	Arctic char (anadromous)	925	crab, Hanasaki king (spiny)
170	sardine, Pacific (pilchard)	531	Dolly Varden (anadromous)	931	crab, Tanner, bairdi
172	rockfish, dusky (formerly light dusky)	540	trout, steelhead	932	crab, Tanner, snow (opilio)
173	rockfish, dark (formerly dusky rockfish)	570	sheefish	933	crab, Tanner, grooved (tanneri)
175	rockfish, yellowmouth	580	whitefish, general	934	crab, Tanner, triangle (angulatus)
176	rockfish, harlequin	583	cisco whitefish	940	crab, hair
177	rockfish, blackgill	585	Bering cisco whitefish	951	crab, multispina
178	rockfish, chilipepper	588	humpback whitefish	953	crab, verrilli
179	rockfish, pygmy	590	burbot	961	shrimp, northern (pink)
180	shad	600	lamprey, Pacific	962	shrimp, sidestriped
181	rockfish, shortbelly	601	Arctic lamprey	963	shrimp, humpy
182	rockfish, splitnose	625	jellyfish (unspecified)	964	shrimp, coonstriped
183	rockfish, stripetail	666	Atlantic salmon	965	shrimp, spot
184	rockfish, vermilion	680	sturgeon, general		

Species Code List for Fisheries Business

Use either of these lists when completing schedules for your report. Contact us if you do not see the species you need.

Alphabetically by Species Code

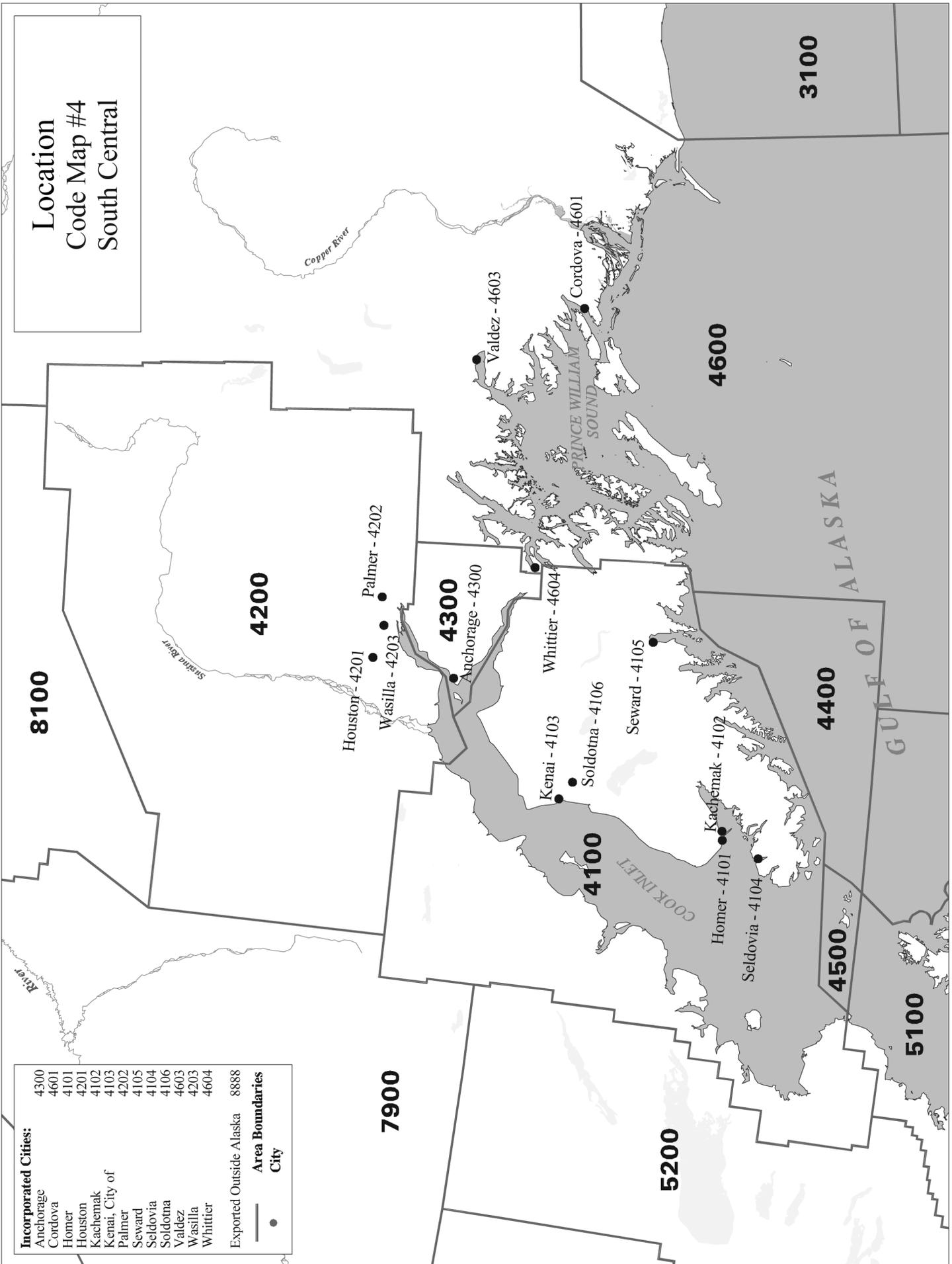
Code Common name

860	abalone	625	jellyfish (unspecified)	404	salmon roe, pink
521	Arctic char (anadromous)	800	krill	402	salmon roe, sockeye
601	Arctic lamprey	600	lamprey, Pacific	410	salmon, Chinook
666	Atlantic salmon	772	lanternfish	450	salmon, chum
585	Bering cisco whitefish	130	lingcod	430	salmon, coho
855	blue mussel	216	lumpsucker	440	salmon, pink
209	bristlemouth	870	octopus	420	salmon, sockeye
590	burbot	260	Pacific flatnose	170	sardine, Pacific (pilchard)
583	cisco whitefish	112	Pacific hake	220	saury, Pacific
810	clam, butter	880	Pacific oysters	851	scallop, pink (or calico)
820	clam, cockle	206	Pacific sand fish	850	scallop, weathervane
842	clam, eastern softshell	774	Pacific sand lance	160	sculpin, general
815	clam, geoduck	141	perch, Pacific Ocean	895	sea cucumber
840	clam, littleneck	219	poacher, general	893	sea urchin, green
830	clam, razor	270	pollock, walleye	892	sea urchin, red
812	clam, surf	208	prickleback	180	shad
110	cod, Pacific (gray)	215	prowfish	689	shark, other
899	coral	714	ratfish	692	shark, Pacific sleeper
922	crab, blue king	185	rockfish, aurora	690	shark, salmon
900	crab, box	142	rockfish, black	691	shark, spiny dogfish
910	crab, Dungeness	177	rockfish, blackgill	570	sheefish
923	crab, golden king (brown)	167	rockfish, blue	964	shrimp, coonstripe
940	crab, hair	137	rockfish, bocaccio	963	shrimp, humpy
925	crab, Hanasaki king (spiny)	146	rockfish, canary	961	shrimp, northern (pink)
951	crab, multispina	178	rockfish, chilipepper	962	shrimp, sidestriped
921	crab, red king	149	rockfish, China	965	shrimp, spot
924	crab, scarlet king (couesi)	138	rockfish, copper	704	skate, Aleutian
931	crab, Tanner, bairdi	173	rockfish, dark (formerly dusky rockfish)	702	skate, big
933	crab, Tanner, grooved (tanneri)	159	rockfish, darkblotched	701	skate, longnose
932	crab, Tanner, snow (opilio)	172	rockfish, dusky (formerly light dusky)	700	skate, other
934	crab, Tanner, triangle (angulatus)	135	rockfish, greenstripe	705	skate, whiteblotched
953	crab, verrilli	176	rockfish, harlequin	715	skiffish
773	deep-sea smelt	136	rockfish, northern	516	smelt, capelin
531	Dolly Varden (anadromous)	179	rockfish, pygmy	511	smelt, eulachon
210	eels or eel-like fish	147	rockfish, quillback	515	smelt, surf
133	flounder, Alaska plaice	153	rockfish, redbanded	218	snailfish, general
121	flounder, arrowtooth	158	rockfish, redstripe	890	snails
116	flounder, Bering	150	rockfish, rosethorn	126	sole, butter
120	flounder, general	151	rockfish, roughey	124	sole, dover
117	flounder, Kamchatka	166	rockfish, sharpchin	128	sole, English
129	flounder, starry	181	rockfish, shortbelly	122	sole, flathead
193	greenling, Atka mackerel	152	rockfish, shortraker	131	sole, petrale
194	greenling, kelp	157	rockfish, silvergray	125	sole, rex
191	greenling, rock	182	rockfish, splitnose	123	sole, rock
192	greenling, whitespot	183	rockfish, stripetail	132	sole, sand
214	grenadier, giant	143	rockfish, thornyhead (idiots)	127	sole, yellowfin
213	grenadier, rattail	148	rockfish, tiger	875	squid
207	gunnel	184	rockfish, vermilion	680	sturgeon, general
212	hagfish, Pacific	156	rockfish, widow	250	tomcod, Pacific
200	halibut	145	rockfish, yelloweye (red snapper)	540	trout, steelhead
235	herring, Pacific (bycatch)	175	rockfish, yellowmouth	720	tuna, albacore
230	herring, Pacific (directed fishery)	155	rockfish, yellowtail	134	turbot, Greenland
231	herring, roe on kelp	710	sablefish (blackcod)	580	whitefish, general
232	herring, roe only	401	salmon roe, Chinook	217	wolf eel
234	herring, with sac roe	405	salmon roe, chum	211	wrymouths
588	humpback whitefish	403	salmon roe, coho		

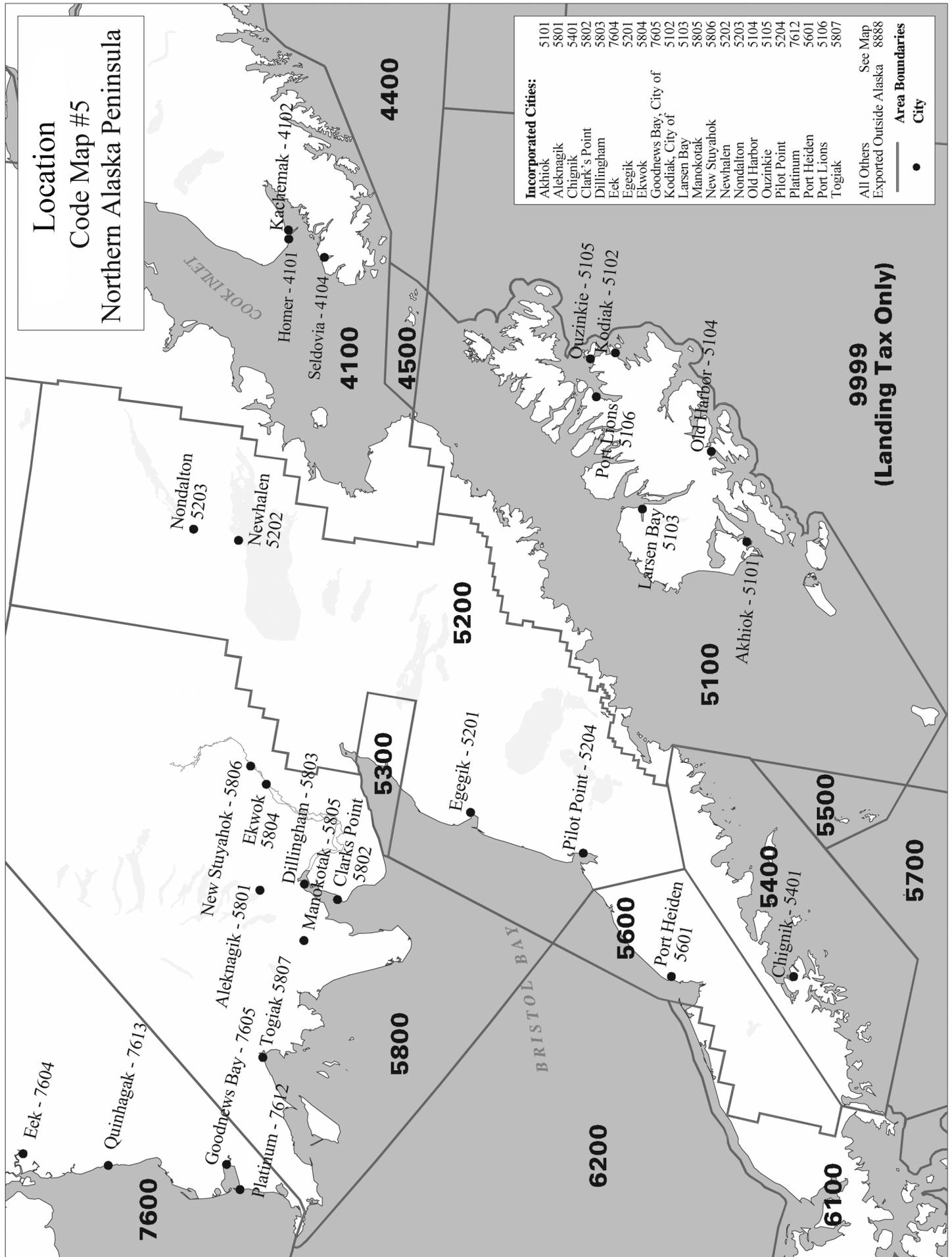
Product Code List for Fishery Resource Landing Tax

01	Whole fish or shellfish.	25	Salmon carcass. Roe removed (females only).
02	Whole fish/bait. Processed for bait.	30	Surimi. Paste from fish flesh and additives.
03	Bled only. Throat, or isthmus, slit to allow blood to drain.	31	Minced. Ground flesh.
04	Gutted, head on. Belly slit and viscera removed.	32	Fish meal. Meal from whole fish or fish parts; includes bone meal.
05	Gutted, head off. IFQ Pacific halibut only.	33	Fish oil. Rendered oil from whole fish or fish parts.
06	Headed and gutted, with roe.	34	Milt. In sacs or testes.
07	Headed and gutted, western cut. Head removed just in front of the collar bone, and viscera removed.	35	Stomachs. Includes all internal organs.
08	Headed and gutted, eastern cut. Head removed just behind the collar bone, and viscera removed.	36	Octopus/squid mantles. Flesh after removal of viscera and arms.
10	Headed and gutted, tail removed. Head removed usually in front of collar bone, and viscera and tail removed.	37	Butterfly, no backbone. Head removed, belly slit, viscera and most of backbone removed; fillets attached.
11	Kirimi. Head removed either in front or behind the collar bone, viscera removed, and tail removed by cuts perpendicular to the spine, resulting in a steak.	39	Bones. If meal, report as 32.
12	Salted and split. Head removed, belly slit, viscera removed, fillets cut from head to tail but remaining attached near tail. Product salted.	41	Whole fish/destined for offsite fish meal production.
13	Wings. On skates only, side fins are cut off next to body.	51	Whole fish/food fish with ice and slime. IFQ sablefish only.
14	Roe. Eggs, either loose, in sacs or skeins.	54	Gutted, head on, with ice and slime. Belly slit and viscera removed. IFQ Pacific halibut and sablefish only.
15	Pectoral girdle. Collar bone and associated bones, cartilage and flesh.	57	Gutted, head off, with ice and slime. IFQ Pacific halibut only.
16	Heads. Heads only, regardless where severed from body.	58	Headed and gutted, Eastern cut, with ice and slime. IFQ sablefish only.
17	Cheeks. Muscles on sides of head.	75	Soft shell crab. Shellfish only.
18	Chins. Lower jaw (mandible), muscles, and flesh.	76	Bitter crab. Shellfish only.
19	Belly. Flesh in region of pelvic and pectoral fins and behind head.	78	Shrimp tails.
20	Fillets with skin and ribs. Meat and skin with ribs attached, from sides of body behind head and in front of tail.	80	Sections. Shellfish only.
21	Fillets with skin, no ribs. Meat and skin with ribs removed, from sides of body behind head and in front of tail.	81	Meat. Shellfish only.
22	Fillets with ribs and no skin. Meat with ribs with skin removed, from sides of body behind head and in front of tail.	86	Donated prohibited species. Number of Pacific salmon or Pacific halibut, otherwise required to be discarded, that is donated to charity under a NMFS-authorized program.
23	Fillets, skinless/boneless. Meat with both skin and ribs removed, from sides of body behind head and in front of tail.	92	Whole fish/onboard bait. Whole fish used as bait on board vessel. Not sold.
24	Deep-skin fillet. Meat with skin, adjacent meat with silver lining, and ribs removed from sides of body behind head and in front of tail, resulting in thin fillets.	93	Whole fish/damaged. Whole fish damaged by observer's sampling procedures.
		95	Whole fish/personal use, consumption. Fish or fish products eaten on board or taken off the vessel for personal use. Not sold or utilized as bait.

**Location
Code Map #4
South Central**



**Location
Code Map #5
Northern Alaska Peninsula**



**9999
(Landing Tax Only)**

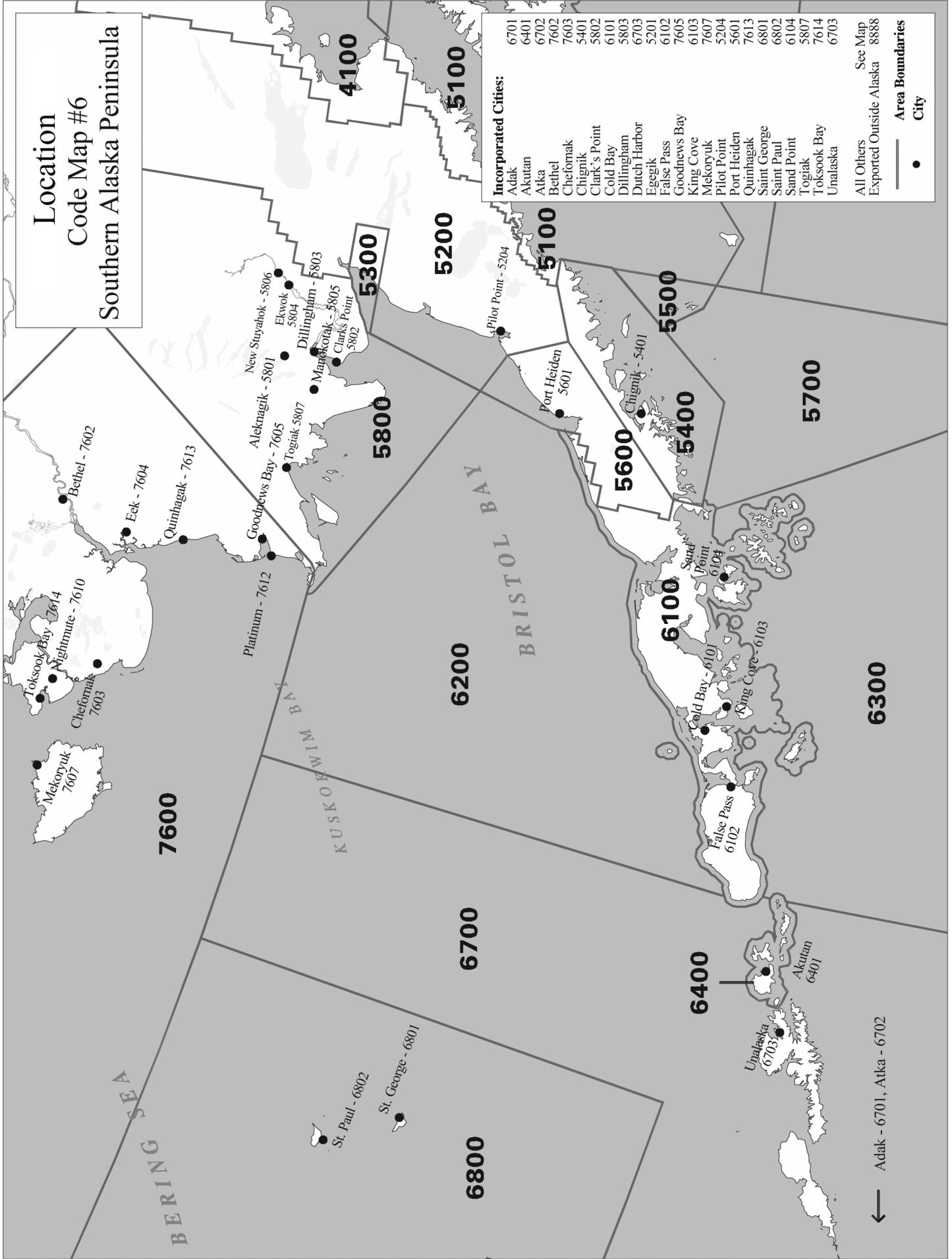
**Location
Code Map #6
Southern Alaska Peninsula**

Incorporated Cities:

6701	Adak
6401	Aktutan
6702	Atka
7602	Bethel
7603	Chefornak
5401	Chignik
5802	Clark's Point
6101	Cold Bay
5803	Dillingham
6703	Dutch Harbor
5201	Egegik
6102	False Pass
7605	Goodnews Bay
6103	King Cove
7607	Mekoryuk
5204	Pilot Point
5601	Port Heiden
7613	Quinhagak
6801	Saint George
6802	Saint Paul
6104	Sand Point
5807	Togiak
7614	Toksook Bay
6703	Unalaska

All Others See Map
Exported Outside Alaska 8888

— Area Boundaries
• City



National Marine Fisheries Service

Table 3 Part 679

Product Recovery Rates for Groundfish Species and Conversion Rates for Pacific Halibut

Species Code	FMP Species	Product Code												
		1, 41, 86, 92, 93, 95 Whole Fish	3 Bled	4 Gutt'd Head On	5 Gutt'd Head Off	6 Head'd & Gutt'd with Roe	7 Head'd & Gutt'd West Cut	8 Head'd & Gutt'd East Cut	10 Head'd & Gutt'd without Tail	11 Kirimi	12 Salted & Split	13 Wings	14 Roe	
110	Pacific Cod	1.00	0.98	0.85	---	0.63	0.57	0.47	0.44	---	0.45	---	0.05	
	Flatfish other than Pacific Halibut	1.00	0.98	0.90	---	0.80	0.72	0.65	0.62	0.48	---	---	0.08	
143	Thornyhead Rockfish	1.00	0.98	0.88	---	0.55	0.60	0.50	---	---	---	---	---	
160	Sculpins	1.00	0.98	0.87	---	---	0.50	0.40	---	---	---	---	---	
193	Atka Mackerel	1.00	0.98	0.87	---	0.67	0.64	0.61	---	---	---	---	---	
214	Giant Grenadiers	1.00	---	---	---	---	0.50	0.50	---	---	---	---	---	
270	Pollock	1.00	0.98	0.80	---	0.70	0.65	0.56	0.50	0.25	---	---	0.07	
510	Smelts	1.00	0.98	0.82	---	---	0.71	---	---	---	---	---	---	
511	Eulachon	1.00	0.98	0.82	---	---	0.71	---	---	---	---	---	---	
516	Capelin	1.00	0.98	0.89	---	---	0.78	---	---	---	---	---	---	
	Sharks	1.00	0.98	0.83	---	---	0.72	---	---	---	---	---	---	
	Skates	1.00	0.98	0.90	---	---	---	0.32	---	---	0.32	---	---	
710	Sablefish	1.00	0.98	0.89	---	---	0.68	0.63	0.50	---	---	---	---	
870	Octopus	1.00	0.98	0.81	---	---	---	---	---	---	---	---	---	
875	Squid	1.00	0.98	0.69	---	---	---	---	---	---	---	---	---	
	Rockfish	1.00	0.98	0.88	---	---	0.60	0.50	---	---	---	---	---	
200	PACIFIC HALIBUT Conversion rates to Net Weight.	---	---	0.90	1.0	---	---	---	---	---	---	---	---	

National Marine Fisheries Service

Table 3 Part 679

Product Recovery Rates for Groundfish Species and Conversion Rates for Pacific Halibut

Species Code	FMP Species	Product Code											
		15 Pectoral Girdle	16 Heads	17 Cheeks	18 Chins	19 Belly	20 Filletts with Skin & Ribs	21 Filletts with Skin No Ribs	22 Filletts with Ribs No Skin	23 Filletts Skinless Boneless	24 Filletts Deep Skin	30 Surimi	31 Mince
110	Pacific Cod	0.05	---	0.05	---	0.01	0.45	0.35	0.25	0.25	---	0.15	0.05
	Flatfish other than Pacific Halibut	---	---	---	---	---	0.32	0.27	0.27	0.22	---	0.18	---
143	Thornyhead Rockfish	---	0.20	0.05	0.05	0.05	0.40	0.30	0.35	0.25	---	---	---
160	Sculpins	---	---	---	---	---	---	---	---	---	---	---	---
193	Atka Mackerel	---	---	---	---	---	---	---	---	---	---	0.15	---
214	Giant Grenadiers	---	---	---	---	---	---	24.3	---	---	---	---	---
270	Pollock	---	0.15	---	---	---	0.35	0.30	0.30	0.21	0.16	0.16 ¹ 0.17 ²	0.22
510	Smelts	---	---	---	---	---	---	0.38	---	---	---	---	---
511	Eulachon	---	---	---	---	---	---	---	---	---	---	---	---
516	Capelin	---	---	---	---	---	---	---	---	---	---	---	---
	Sharks	---	---	---	---	---	---	0.30	0.30	0.25	---	---	---
	Skates	---	---	---	---	---	---	---	---	---	---	---	---
710	Sablefish	---	---	0.05	---	---	0.35	0.30	0.30	0.25	---	---	---
870	Octopus	---	---	---	---	---	---	---	---	---	---	---	---
875	Squid	---	---	---	---	---	---	---	---	---	---	---	---
	Rockfish	---	0.15	0.05	0.05	0.10	0.40	0.30	0.33	0.25	---	---	---
200	PACIFIC HALIBUT	---	---	---	---	---	---	---	---	---	---	---	---
	Conversion rates to Net Weight.	---	---	---	---	---	---	---	---	---	---	---	---

¹ Standard pollock surimi rate during January through June.

² Standard pollock surimi rate during July through December.

National Marine Fisheries Service

Table 3 Part 679

Product Recovery Rates for Groundfish Species and Conversion Rates for Pacific Halibut

Species Code	FMP Species	Product Code									
		32 Meal	33 Oil	34 Milt	35 Stomachs	36 Manites	37 Butterfly Backbone Removed	88, 89 Infested or Decomposed Fish	98,99 Discards		
110	Pacific Cod	0.17	---	---	---	---	0.43	0.00	1.00		
	Flatfish other than Pacific Halibut	0.17	---	---	---	---	---	0.00	1.00		
122	Flathead Sole	0.17	---	---	---	---	---	0.00	1.00		
123	Rock Sole	0.17	---	---	---	---	---	0.00	1.00		
124	Dover Sole	0.17	---	---	---	---	---	0.00	1.00		
125	Rex Sole	0.17	---	---	---	---	---	0.00	1.00		
127	Yellowfin Sole	0.17	---	---	---	---	---	0.00	1.00		
134	Greenland Turbot	0.17	---	---	---	---	---	0.00	1.00		
143	Thornyhead Rockfish	0.17	---	---	---	---	---	0.00	1.00		
160	Sculpins	0.17	---	---	---	---	---	0.00	1.00		
193	Atka Mackerel	0.17	---	---	---	---	---	0.00	1.00		
214	Giant Grenadiers	0.17	---	---	---	---	---	0.00	1.00		
270	Pollock	0.17	---	---	---	---	0.43	0.00	1.00		
510	Smelts	0.17	---	---	---	---	---	0.00	1.00		
511	Eulachon	0.17	---	---	---	---	---	0.00	1.00		
516	Capelin	0.17	---	---	---	---	---	0.00	1.00		
	Sharks	0.17	---	---	---	---	---	0.00	1.00		
	Skates	0.17	---	---	---	---	---	0.00	1.00		
710	Sablefish	0.17	---	---	---	---	---	0.00	1.00		
870	Octopus	0.17	---	---	---	0.85	---	0.00	1.00		
875	Squid	0.17	---	---	---	0.75	---	0.00	1.00		
---	Rockfish	---	---	---	---	---	---	0.00	1.00		
200	PACIFIC HALIBUT Conversion rates to Net Weight.	---	---	---	---	---	---	0.00	0.75		

Notes:
 To obtain round weight of groundfish, divide the product weight of groundfish by the table PRR.
 To obtain IFQ net weight of Pacific halibut, multiply the product weight of halibut by the table conversion rate.
 To obtain round weight from net weight of Pacific halibut, divide net weight by 0.75 or multiply by 1.33333.