

Fisheries Tax Types, Rates, and Due Dates

Tax Type	Current Rate ¹	Due Dates ^{2,3}			
		Monthly	Quarterly	Annual	Monthly Pay & Report ⁴
FISHERIES BUSINESS TAX					
<i>Established Commercial Fisheries:</i>					
Floating processor	5%	N/A	N/A	No later than March 31 for taxes incurred in the previous year	No later than the 15th day of the month following activity for taxes incurred in the previous month
Salmon cannery, shore-based	4.5%				
Shore-based processor	3%				
Exporting unprocessed from Alaska to a shore-based processor	3%				
Exporting unprocessed from Alaska to a floating processor	5%				
<i>Developing Commercial Fisheries:</i>					
Floating processor	3%				
Shore-based processor	1%				
Exporting unprocessed from Alaska to a shore-based processor	1%				
Exporting unprocessed From Alaska to a floating processor	3%				
ALASKA SEAFOOD MARKETING ASSESSMENT⁵	0.5%	N/A	N/A	No later than March 31 for taxes incurred in the previous year	No later than the 15th day of the month following activity for taxes incurred in the previous month
SALMON ENHANCEMENT TAX					
<i>Aquaculture Region:</i>		No later than the last day of the month following the month in which the salmon were purchased or acquired ⁶	N/A	No later than March 31 for taxes incurred in the previous year ⁷	No later than the 15th day of the month following activity for taxes incurred in the previous month
Southern Southeast	3%				
Northern Southeast	3%				
Prince William Sound	2%				
Cook Inlet	2%				
Kodiak	2%				
Chignik	2%				
Yakutat	2%				
SALMON ENHANCEMENT BUYER'S ANNUAL REPORT⁸	N/A	N/A	N/A	No later than March 1 for taxes incurred in the previous year	N/A
REGIONAL SEAFOOD DEVELOPMENT TAX					
<i>Development Region & Gear Type:</i>		No later than the last day of the month following the month of purchase or acquisition ⁹	N/A	No later than March 31 for taxes incurred in the previous year ¹⁰	No later than the 15th day of the month following activity for taxes incurred in the previous month
PWS - Salmon Drift Gillnet	1%				
PWS - Salmon Set Gillnet	1%				
Bristol Bay - Salmon Drift Gillnet	1%				
DIVE FISHERY MANAGEMENT ASSESSMENT					
<i>Species:</i>		N/A	No later than the last day of the month following the calendar quarter ¹¹	No later than March 31 for taxes incurred in the previous year ¹²	No later than the 15th day of the month following activity for taxes incurred in the previous month
Geoduck	7%				
Sea Cucumbers	5%				
Sea Urchins	7%				
COMMON PROPERTY FISHERY ASSESSMENT	To be determined	N/A	N/A	No later than October 31 of the year in which the common property fishery was conducted	N/A
FISHERY RESOURCE LANDING TAX¹³					
<i>Established Commercial Fisheries:</i>	3%	N/A	N/A	No later than March 31 for taxes incurred in the previous year	N/A
<i>Developing Commercial Fisheries:</i>	1%				
SALMON PRICE REPORT¹⁴	N/A	N/A	N/A	No later than the end of the month following each four month period starting in January	N/A
SALMON PRODUCTION REPORT¹⁵	N/A	N/A	N/A	No later than January 31 for salmon products produced in the previous year	N/A

¹ These are the current tax rates. Please see the links for each tax on the [website](#) to view the historic rates.

² If the due date falls on a weekend or holiday, the tax return is due the next business day.

³ Under 15 AAC 76.140(b) and 15 AAC 116.430(b), bonus returns and the associated tax is due no later than the last day of the month following the month in which the additional payment was made.

⁴ Under AS 43.75.055(c), fish taxpayers can elect to file and pay their taxes monthly.

⁵ Under AS 16.51.120(g), the seafood marketing assessment is only imposed on processors whose aggregate value of all seafood products produced is \$50,000 or more during the calendar year.

⁶ Under AS 43.76.025(a), buyers subject to the salmon enhancement tax are required to file returns and pay the associated tax monthly.

⁷ Under AS 43.76.025(d) and AS 43.76.028(b), direct marketers, commercial fishermen, and exporters subject to the salmon enhancement tax are required to file returns and pay the associated tax annually.

⁸ Under 15 AAC 76.130(a), the salmon enhancement buyer's annual report is required for buyers who acquire salmon in a region which has approved the salmon enhancement tax.

⁹ Under AS 43.76.380(a), buyers subject to the regional seafood development tax are required to file returns and pay the associated tax monthly.

¹⁰ Under AS 43.76.380(c) and AS 43.76.385(b), commercial fishermen and exporters subject to the regional seafood development tax are required to file returns and pay the associated tax annually.

¹¹ Under AS 43.76.190(a)&(c), buyers and exporters subject to the dive fishery management assessment are required to file returns and pay the associated tax quarterly.

¹² Under AS 43.76.190(e), direct marketers and commercial fishermen subject to the dive fishery management assessment are required to file returns and pay the associated tax annually.

¹³ Under 15 AAC 77.025(a), a person subject to the fishery resource landing tax is required to make estimated tax payments on a quarterly basis.

¹⁴ Under AS 43.80.050(a), the salmon price report is required for processors who sell more than 1,000,000 pounds of salmon products at wholesale during the calendar year.

¹⁵ Under AS 43.80.050(f), the salmon production report is required for processors who sell more than 1,000,000 pounds of salmon products at wholesale during the calendar year.