

Instructions for Alaska Fisheries Business Tax Returns

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 subsections under General Instructions 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.

Education Credit Extension

House Bill 233 extended the education credit and amended the limitations on contributions effective January 1, 2019. See Schedule EC for additional information.

Due Dates

The statutory due date for filing the Alaska Fisheries Business Tax Annual Return and paying the tax falls on March 31 of the year following the tax year.

The statutory due date for filing the Alaska Fisheries Business Tax Monthly Return and paying taxes falls on 15th day of the month following the month of activity.

Who Must File?

Any person or business that is required to have an Alaska fisheries business license under AS 43.75, which includes:

- Persons or businesses that processed fisheries resources in Alaska,
- Licensed fisheries businesses that had fisheries resources processed by a fisheries business in Alaska
- Persons or businesses that transported unprocessed fisheries resources out of Alaska and
- Commercial fishermen who process fisheries resources.

Examples of those required to file include canneries, cold storages, custom processors, commercial fishermen who process their catch, freezer ships and processing plants.

Avoid Common Mistakes

- If your company has one or more licenses and the aggregate tax payment (including seafood marketing assessment) is \$150,000 or more for annual filers or \$100,000 or more for monthly filers, you must pay electronically through the Revenue Online system, or by a wire transfer. See the "How and Where to File and Pay" section toward the end of these instructions.
- Use your name and fisheries business license number as they appear on your fisheries business license. Only the taxpayer is authorized to sign the return. For corporations, the return must be signed by a corporate officer. For limited liability companies, the return must be signed by a member. For partnerships, the return must be signed by a partner. For sole proprietorships, the return must be signed by the owner.
- Use the correct schedules. The Alaska Fisheries Business Tax Return contains separate schedules for each processing and exporting activity. Complete only those schedules that correspond with your activities for the year.
- Use the correct processing location code so that we can share your tax with the proper community. To find the processing location codes online, go to www.tax.alaska.gov/fish and under Links, select Processing Locations. You may also request a copy at dor.tax.fishexcise@alaska.gov or call 907.269.6620. Please note that your return is not complete without all processing location codes.
- If you received a fisheries business license, you must file a return even if you had no activity. On the first page of the return, check the No Activity box under the Type of Return section. On the same page, enter zeroes on lines 1a through 1c, then sign the return at the bottom of the page. (Note: A liability may still exist for other assessments.)
- **Remember to report and claim all tax prepayments.** The \$25 licensing fee is not a tax prepayment.

General Instructions

For more information about fisheries taxes, go to www.tax.alaska.gov/fish. (Or from the Tax Division's website, click on Tax Types at the top, then select Fisheries Related Taxes.)

Estimated Tax

Taxpayers may make estimated tax payments. Estimated payments other than payments through Revenue Online and wire transfers must be accompanied by Form 597 – Estimated Tax Payment Voucher, which is available on our website (see above paragraph).

Extension for Filing Return

If you need a filing extension, you must submit a written request to the Tax Division no later than 15 calendar days before the return is due. Note: An extension of time to file is not an extension

of time to pay taxes. You must remit full payment by the original due date of the return for your type of filing.

Penalties for Failure to File or Pay

A penalty will be assessed for failure to timely file the return or failure to timely pay the tax. Each penalty is computed at 5% per 30-day period or fraction of a period, up to a maximum of 25%, on the tax not paid by the payment due date. In addition to penalties, failure to file a proper return and pay your taxes by the due date will result in the suspension of your fisheries business license or a delay in issuing it.

Interest Rates on Tax Due

For the Quarterly Interest Rate, go to the Tax Division's website at www.tax.alaska.gov. Under Other Links of Interest on the right, click on Quarterly Interest Rate.

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))

Amended Returns

To correct a previously filed Alaska Fisheries Business Tax Return, check the amended box near the top of the return and **attach a statement** explaining the reason for the amendment. Complete and submit the entire tax return, including processing activity and credit schedules (if applicable), using the corrected amounts.

Bonus Payments to Fishermen

To report bonus or additional payments made to fishermen, check the Bonus box in the Type of Return section on the first page, and **include the month and year of payment**. Complete and submit the entire tax return, including processing activity and credit schedules (if applicable), using the corrected amounts. The bonus return and additional tax are due no later than the last day of the month following the month in which the payments were made for annual filers and no later than the 15th day of the month following the month in which payments were made for monthly filers. If you make bonus payments before filing your original fisheries business tax return, include those payments as part of the values reported on your original tax return.

Processing and Exporting Activity Schedules

The Alaska Fisheries Business Tax Return includes a separate schedule for each processing activity. The forms required depend on your business activities. Refer to the following schedule descriptions to determine which schedules you must complete with your return. **Note:** If you are reporting developing species on one of the developing schedules, refer to the developing species and the waters code lists available at www.tax.alaska.gov/fish.

Schedule 1 – Caught and Processed

Use this schedule to report fisheries resources you as a fisherman or your company caught and processed. Use the processing location code assigned to the area where the processing took place.

Schedule 2 – Purchased and Processed

Use this schedule to report fisheries resources your company purchased and processed. Include fisheries resources that were purchased from fishermen claiming an exclusion from the fisheries business tax. Use the processing location code assigned to the area where the processing took place.

Schedule 3 – Transported Unprocessed

Use this schedule to report fisheries resources transported unprocessed outside the taxing jurisdiction of Alaska. You must include the name, type of business (floating, cannery or shore based), city and state of each purchaser of your unprocessed resources that were transported out of state.

Schedule 4 – Custom Processed by Others

Use this schedule to report fisheries resources that were custom processed for your company by another licensed fisheries business in Alaska. Include the name and fisheries business license number of the custom processor. Use the processing location code assigned to the area where the processing took place.

Schedule 5 – Custom Processed by/for Unlicensed Companies

Use this schedule to report fisheries resources: a) that were custom processed for your company by an **unlicensed** processor, or b) that your company custom processed for someone not licensed as a fisheries business in Alaska.

You must include the name, type of business (floating, cannery or shore based), city and state of each purchaser of your unprocessed resources that were transported out of state. Use the processing location code assigned to the area where the processing took place.

Schedule 6 – Custom Processor Information

Use this schedule to report fisheries resources your company custom processed for another licensed fisheries business. Include the resource owner's name and fisheries business license number.

Schedule 7 – Sold Unprocessed in Alaska or Under Exclusion (AS 43.75.017)

Use this schedule to report all fisheries resources sold unprocessed in Alaska by your company. Include the name and address of the purchaser.

Use this schedule to also report fisheries resources you caught and sold to a licensed fisheries business that were not processed beyond heading, gutting, cleaning, freezing and glazing. Include the buyer's fisheries business license number, name and address, and check the .017 box to claim the tax exclusion under AS 43.75.017.

Developing Commercial Fisheries Waters List

The waters where the fisheries resource was caught is required on the schedule and a table has been created to facilitate the reporting. A list of waters and corresponding codes is available at www.tax.alaska.gov/fish.

Processing Location Codes

The fisheries business tax is shared with organized boroughs and incorporated cities in Alaska. Each processing area or incorporated city has an assigned code. To find the processing location codes online, go to www.tax.alaska.gov/fish and under

Links, select Processing Locations. You may also request a copy from the Fish Tax group at dor.tax.fishexcise@alaska.gov or call 907.269.6620.

If fisheries resources were:

- Processed within the city limits of an incorporated city in Alaska, use the location code of the incorporated city.
- Processed in an area that is not within the city limits of an incorporated city, use the location code for the area.

Enter one location code in the assigned block for each completed line entry. If you processed 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 the processing location code.

Alaska Seafood Marketing Assessment(Form 578)

The seafood marketing assessment is computed on the aggregate value of all seafood resources. If you have one or more fisheries business licenses (applied for under the same FEIN/SSN), you are required to file a single seafood marketing assessment return for the aggregate total value from all your fisheries business tax returns. Only persons or businesses that produce \$50,000 or more in value of seafood resources in Alaska must file this return and pay this tax.

Amended Returns

To correct a previously filed Alaska Seafood Marketing Assessment Return, check the amended box near the top of the return and **attach a statement** explaining the reason for the amendment. Complete the return **using the corrected amounts**.

Bonus or Other Additional Payments to Fishermen

To report bonus or additional payments made to fishermen, check the bonus box near the top of the return. Complete and submit the form using the corrected amounts. Bonus returns should be submitted to the Tax Division along with the tax due no later than the last day of the month following the month in which the payments were made for annual filers and no later than the 15th day of the month following the month in which payments were made for monthly filers. If you make additional payments before filing your Seafood Marketing Assessment Return (Form 578), you should include those payments as part of the values reported on your original Seafood Marketing Assessment Return.

Salmon or Herring – Product Development (PD) Tax Credit

A licensed fisheries business may claim a Product Development (PD) tax credit for new equipment used to produce value-added salmon or herring products.

Who May Qualify for this Credit

If you processed salmon or herring in Alaska and placed qualified new equipment in service in the state, you may qualify for a credit.

Product Development Instructions

The PD tax credit schedule has changed for tax year 2015. The changes primarily affect taxpayers who are generating and/or claiming PD tax credits for multiple licenses.

Part I and Part IV are now required to be filled out for each license that is generating and/or claiming a PD tax credit. If you are generating and/or claiming credits on multiple licenses, use the PD Credit and Recapture Worksheet included with these instructions to calculate the credit allowed or recapture required for each license. The credit may be applied against the salmon and herring tax liability of any licensed facility that you operate. If you are generating new credits, fill out Part IV first, then move to Part II. If you have no recapture to report on Part III, then proceed to Part I.

Attach all relevant sections to your tax return. The PD Credit and Recapture Worksheet is optional and not required to be sent with your tax return. The worksheet is provided as a tool for you to use and keep track of PD credits.

Effective Dates

The credit is a qualified investment placed in service before Jan. 1, 2021. Carryforward and recapture provisions apply for up to three years.

Limitations

A credit cannot exceed 50% of the amount of tax liability incurred from processing salmon and herring. An unused credit may be carried forward and applied against the tax on salmon and herring for three years, subject to the 50% limitations.

Vessels must perform 50% or more of their total processing in Alaska (see the "Alaska Percentage" definition) in order to qualify for the credit on new property. If you qualify, your qualified investment is limited to the investment in new property multiplied by your "Alaska Percentage."

A qualified expenditure or investment for which credit is claimed under AS 43.75.035 may not be claimed for any other credit under AS 43. Federal, state or local grant funds used to subsidize the cost of qualified property must be subtracted from the property cost.

No credit may be taken by a taxpayer in arrears in the payment of assessments under AS 16.51.120 (Alaska Seafood Marketing), AS 23.20 (Unemployment Insurance), or any taxes under AS 43 (for example, Alaska Fisheries Business, Dive and Corporate).

Carryforward

Any unused credit may be carried forward and applied against the tax liability incurred on salmon for the following three tax years.

Recapture (Payback) Provisions

If property for which a credit was claimed under AS 43.75.035 is sold, disposed of or removed from service in the state within three years from the date it was originally placed in service, it is subject to recapture (payback).

The amount of credit recapture is determined by the length of time the property was in use in Alaska. If the property is sold, disposed of or removed from service in:

- The same year the property was placed in service or the first year following the year the property was placed in service, the recapture percentage is 100%.

- The second year following the year the property was placed in service, the recapture percentage is 75%.
- The third year following the year the property was placed in service, the recapture percentage is 50%.
- The fourth or subsequent year following the year the property was placed in service, there is no recapture.

Equipment used on a vessel is considered to have been removed from the state on the first day of a tax year in which the proportion of raw salmon or herring processed in the state on the vessel is less than 50 percent of the total weight of raw salmon or herring processed on the vessel in and outside of the state (the "Alaska Percentage").

Once recaptured, the credit cannot be reinstated, even if the Alaska Percentage exceeds 50% in a subsequent tax year.

Part I – Schedule PD Credit and Recapture Summary

The summary schedule represents the total credit available from all licenses, the credit utilized and any unused credit, and recapture tax. The unused credit represents the amount of credit available after you claim the credit amount for a licensed facility. This unused credit can be used by any other license during the same tax year in which you report salmon or herring processing or carryforward to the following tax year. Use the PD Credit and Recapture Worksheet provided with these instructions to calculate the credit allowed or recapture required for each license.

Part II – Schedule PD Credit and Recapture Summary

Complete Part IV – Schedule PD Qualified Expenditures Worksheet for each piece of processing equipment that qualifies as a PD credit expenditure. Transfer the totals on lines 13 and 14 of the "Costs Summary" on Part IV to Part II, lines 1 and 4, respectively.

Part III – Schedule PD Recapture Worksheet

If equipment for which previous tax credits were claimed was sold, disposed of or removed from service, use this form to determine the amount of credit and carryforward to be recaptured or paid back.

Part IV – Schedule PD Qualified Expenditures Worksheet

List all new property for which you are claiming a credit. For each equipment item listed, indicate the species the equipment will be used for. You must indicate the month and year in which the equipment was first placed into service. Any federal, state or local grants received to subsidize the equipment must be subtracted from the cost.

Use the Costs Summary on Part IV to calculate the net costs for salmon and herring equipment. Transfer the values on lines 13 and 14 to Part II, lines 1 and 4, respectively.

If you are generating and/or claiming PD credits for multiple licenses, you may use the PD Credit and Recapture Worksheet included in these instructions to help you keep track of your PD Credits by license number.

Product Development Credit and Recapture Worksheet

The purpose of this worksheet is to help track PD credit generation and allocation for taxpayers who would like to apply credits and/or recapture tax across multiple licenses.

This worksheet enables you to keep track of PD credit activity on a year-by-year basis. The worksheet is not required to be remitted with your tax return. Should the Tax Division have any questions relative to credit activity (for instance, credit carryforward, credit generated by license, and credit utilized), the worksheet will support the credit activity reported on your tax return.

The worksheet provided with these instructions contains an example of how to record PD Credits generated, recaptured and utilized. If you wish to record your PD Credit details electronically, there is an Excel template of the worksheet available for download on the Tax Division's website. The Excel template is titled, "Product Development Credit and Recapture Worksheet" and is available at the following website:

tax.alaska.gov/programs/programs/schemas/index.aspx.

PD Tax Credit Definitions

Alaska Percentage – The percentage of salmon and/or herring processed on your vessel in Alaska. The percentage is calculated by dividing the pounds of raw salmon and/or herring processed on your vessel in Alaska by the total weight of raw salmon and/or herring processed on the vessel. If the percentage is less than 50%, a PD credit cannot be claimed. Separate percentages must be calculated for each of the three species categories: salmon, herring, and both.

New equipment – Tangible, depreciable personal property with a useful life of three years or more whose original use commences with the taxpayer. It does not include real property or property first used by another person.

Property: Includes

- (i) equipment used to fillet, skin, portion, mince, form, extrude, stuff, inject, mix, marinate, preserve, dry, smoke, brine, package, freeze, scale, grind, separate meat from bone, or remove pin bones;
- (ii) new parts necessary for, or costs associated with, converting a canned salmon line to produce can sizes other than 14.75 ounces or 7.5 ounces;
- (iii) conveyors used specifically in the act of producing a value-added salmon or herring product;
- (iv) ice making machines;
- (v) new canning equipment for herring products; and
- (vi) equipment used to transform salmon or herring byproduct that is discarded as waste into saleable product.

Property: Does not include

- (i) vehicles, forklifts, conveyors not used specifically in the act of producing a value-added salmon or herring product, cranes, pumps, or other equipment used to transport salmon or herring, or salmon or herring products, knives, gloves, tools, supplies and materials, equipment, other than ice making machines, that is not processing, packaging, or product-finishing equipment, or other equipment the use of which is incidental to the production, packaging, or finishing of value-added salmon or herring products;

- (ii) the overhaul, retooling, or modification of new or existing property, except for new parts necessary for, or costs associated with, converting a canned salmon line to produce can sizes other than 14.75 ounces or 7.5 ounces; or
- (iii) property used predominantly to produce a salmon or herring product that is not taxed under this chapter.

Qualified investment – The investment cost in depreciable tangible personal property with a useful life of three years or more to be used predominantly to perform an ice making, processing, packaging, or product finishing function that is a significant component in producing value-added salmon or herring products, including canned salmon products in sizes other than 14.75 ounces or 7.5 ounces. Investment cost does not include federal, state, or local grants or subsidies.

Useful life – The life of the equipment that is applicable for purposes of depreciation.

Value-added salmon or herring product: The product of a salmon or herring that is processed beyond heading, gutting, or separation in a manner that enhances the value or quality of the salmon or herring product, such as shelf-stable, retort pouched, smoked, pickled, or filleted salmon, ikura, leather, jerky, or a saleable product made from waste byproduct of salmon or herring. Value-added salmon or herring product does not include a salmon or herring product that:

- has been subjected to only one or more of heading, gutting, freezing or packaging;
- is salmon skeins or other unprocessed salmon or unprocessed herring products whether fresh or frozen; or
- is produced out of state.

Schedule EC or Education Credit

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 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 – Annual Filers Through 2018.

The Education Credit is limited to 50% of the first \$100,000, 75% 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. Contributions claimed as a credit on this return cannot be claimed as a credit for other Alaska taxes.

The total allowable credit may not exceed \$1 million. If a taxpayer is a member of an affiliated group (see AS 43.20.145), then the total amount of credits may not exceed \$1 million for the affiliated group. The taxpayer may not claim more than \$1 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.

Education Credit Contributions – Monthly Filers. January 2019 and after.

The Education Credit is limited to 50% of the first \$100,000, 75% of the next \$200,000, and 50% of cash and equipment contributions that exceed \$300,000.

The total contributions qualifying for the credit (Schedule 6, line 1) cannot be claimed as a charitable contribution deduction. Contributions claimed as a credit on this return cannot be claimed as a credit for other Alaska taxes.

The total allowable credit may not exceed \$1 million. If a taxpayer is a member of an affiliated group (see AS 43.20.145), then the total amount of credits may not exceed \$1 million for the affiliated group. The taxpayer may not claim more than \$1 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.

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.

General Definitions

Processing – Any activity that modifies the physical condition of a fisheries resource, including butchering, freezing, salting, cooking, canning, dehydrating or smoking. Processing does not include gutting, gilling or icing fish, or decapitating shrimp, on a vessel while on the fishing grounds when necessary to maintain product quality or prevent loss from decomposition.

Custom processor – A person or company that processes a fisheries resource on behalf of another person or company (that is unrelated to the processor). If the person or company that owns the fish does not have a fisheries business license, the custom processor is liable for the fisheries business tax. If a fisheries resource is custom processed on behalf of a person or company that has a current fisheries business license, the owner of the resource is liable for the tax.

To verify whether a custom processor or owner of a fisheries resource has a current fisheries business license, go to the Tax Division's website at www.tax.alaska.gov, click on Online Services at the top, select Revenue Online, then, under Quick Links, select Search for a License. You may also contact the Fish Tax group at 907.269.6620.

Value – The market value of the fisheries resource if the taking of the fisheries resource is done in company-owned or company-subsidized boats operated by employees of the company, or in boats that are operated under lease to or from the company or other arrangement with the company, and if the fisheries resource is delivered to the company.

For fisheries resources other than those described directly above, the value of a fisheries resource processed is generally the price paid to the fisherman for the fisheries resource. This includes, but is not limited to, indirect consideration and bonus amounts paid for fuel, supplies, gear, tender fees, ice, handling or delivery, either at the time of purchase of the resource or tendered as a deferred or delayed payment.

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 30 days 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 \$150,000 or more for annual filers or \$100,000 or more for monthly filers, you must pay electronically through Revenue Online or by a wire transfer. See Alaska Administrative Code 15 AAC 05.310 for more information on the requirement.

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 p.m. 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.tr.s.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.tr.s.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 you would like 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

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 return.

If you have questions or require assistance, contact the Tax Division at **dor.tax.fishexcise@alaska.gov** or call 907.269.6620.

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	skilfish
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	skilfish
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		