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**Fisheries Business Tax**

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**[Article 1](#)**

**Tax on Fisheries Business**

Section

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## 90. Limitation on credit.

### 15 AAC 75.010. Information on return

A person subject to the fisheries business tax shall file a separate return no later than March 31 after the close of the calendar year for each business location, using the forms provided by the Department of Revenue, stating the following in the places prescribed on the form:

- (1) name of the taxpayer;
- (2) mailing address;
- (3) federal employer identification number (EIN) or social security number (SSN);
- (4) fisheries business license number;
- (5) year for which tax return is reporting;
- (6) location of operation;
- (7) value of fisheries resources processed during the license year, by category of fisheries business, pounds, price per pound, and by species;
- (8) names of developing commercial fish species processed during the year;
- (9) name of fisheries business which first actually and physically processed the fisheries resources or which sold or processed the fisheries resources outside the taxing jurisdiction of Alaska;
- (10) for a fisheries business which operates from a floating vessel, the name of the vessel, the date of arrival of the vessel in Alaska, subsequent movement of the vessel from one location to another, the reason for the movement of the vessel, and the date of departure of the vessel from Alaska for any reason; and
- (11) other information required by the department on the tax return form.

**History:** Eff. 9/9/81, Register 79

**Authority:** [AS 43.05.080](#)

[AS 43.75.030](#) (a)

### 15 AAC 75.020. Extension of time for filing returns

(a) Upon a showing of good cause, the department will, in its discretion, grant a reasonable extension of time, not to exceed 180 days in the aggregate, for filing a return or report required by AS 43.75. An extension of time for filing a return or report does not extend the time for the payment of the tax or part of the tax. An estimated payment must be remitted with the request for an extension along with an explanation showing how the estimate was determined. The estimated payment must be equal to or greater than 90 percent of the actual liability shown on the return ultimately filed within the approved extension period, in order to avoid failure-to-pay penalties under [AS 43.05.220](#) (a) and 15 AAC [05.210\(b\)](#) .

(b) The application for an extension of time for filing the return or report must be in writing and addressed to the Department of Revenue and must contain a full statement of the causes for the delay. It must be filed no later than 15 calendar days before the date the return is due.

(c) If an extension of time for filing the return or report is granted, the return must be filed before the expiration of the period of extension.

(d) If an application for extension is denied, the return or report must be filed within 10 calendar days after the date the notice of denial is mailed by the department or 10 calendar days after the March 31 due date, whichever is later.

**History:** Eff. 9/9/81, Register 79; am 12/17/82, Register 84

**Authority:** [AS 43.05.080](#)

[AS 43.75.030](#) (c)

### 15 AAC 75.030. Liability for tax

(a) The person engaging in a fisheries business who first actually and physically processes a fisheries resource is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . If two or more persons perform separate steps in the processing of the same fisheries resource, the first person who performs a processing step is liable for and shall pay the tax. This section applies to the period June 1, 1979 through December 31, 1980.

(b) For periods after December 31, 1980, the person engaging in a fisheries business who first actually and physically processes a fisheries resource or who has a fisheries resource processed by a fisheries business inside the state, or the person who purchases a fisheries

resource that is frozen from a person excluded by [AS 43.75.017](#) from liability for the tax, is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . In determining the tax liability, the person who first actually and physically processed a fisheries resource may deduct from the value of the fisheries resource processed the value of a fisheries resource processed for another fisheries business. If a person custom processes a fisheries resource for another fisheries business, the custom processor is not liable for the tax, but if he custom processes for someone other than another fisheries business, the custom processor must pay the tax.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#) (c)

### **15 AAC 75.035. Exclusion from fisheries business tax**

For a fisheries resource processed after December 31, 1980, a person is not liable for the fisheries business tax under [AS 43.75.015](#) if that person meets the requirements of [AS 43.75.017](#) and if the person claiming the exclusion is the commercial fisherman who caught the fisheries resource.

**History:** Eff. 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.017](#)

### **15 AAC 75.040. Statement of value; records**

(a) For periods before January 1, 1981, the department will, in its discretion, require a person contracting with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(b) The custom processor is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(c) For periods after December 31, 1980, the department will, in its discretion, require a person, other than a fisheries business, who contracts with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(d) The custom processor who processes a fisheries resource for a non-fisheries business is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(e) The records of the owner of the fisheries resource shall be open to audit for purposes of verifying the values reported under (a) and (c) of this section. The owner's records shall be subject to the same statute of limitations as the records of a fisheries business.



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**History: Eff. 9/9/81, Register 79; am 9/18/81, Register 80; am 1/16/82, Register 81**

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.140](#)

**[15 AAC 75.050. Statement to be provided by custom processors](#)**

After December 31, 1980, a person claiming a deduction under 15 AAC [75.030](#) for a fisheries resource processed for another fisheries business shall include in his return a schedule, using the form provided by the department, which shows the following information:

- (1) name, address, and fisheries business license number of each fisheries business for whom processing is done; and
- (2) pounds of fisheries resource processed for the fisheries business, by species.

**History: Eff. 9/18/81, Register 80**

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#) (c)

**[15 AAC 75.060. Expenditures eligible for tax credit](#)**

The following equipment and depreciable property are capital expenditures eligible for fisheries business tax credits under [AS 43.75.032](#) :

(1) refrigeration equipment, or new plant construction or improvements made to depreciable property which are integrally related to the original installation of refrigeration equipment, if the equipment, construction, or improvements are dedicated to and necessary for the performance of the following functions at a shore-based seafood processing facility in Alaska:

- (A) manufacturing, storing, and delivering of ice;

(B) refrigerated holding or storing of processed seafood products, raw fish, or shellfish before processing or shipment; or

(C) seafood product freezing;

(2) fish processing equipment, or new plant construction or improvements made to depreciable property which are integrally related to the original installation of fish processing equipment, if the equipment, construction, or improvements are necessary for the manufacturing of the following products at a shore-based seafood processing facility in Alaska:

(A) round or dressed frozen fish or shellfish products;

(B) fresh or frozen cut or formed boneless portions;

(C) fresh or frozen fillet products;

(D) comminuted or minced fish products or products that are based on the use of comminuted or minced fish;

(E) surimi or products that are based on the use of surimi;

(F) fish or shellfish meal, oil, solubles, protein derivatives, pharmaceuticals, or biochemicals;

(G) canned salmon;

(H) smoked or cured seafood products;

(I) fish or shellfish products preserved by new or nontraditional methods, including aseptic handling, irradiation, controlled atmosphere storage, or the application of chemicals;

(3) to be eligible under (2) of this section, the equipment, construction, or improvements must be dedicated to and necessary for appropriate processing functions, such as vessel unloading, raw material or finished product storage, weighing, roe separation, cutting, skinning, bone separation, can filling, forming, washing, mixing, grinding, pumping, concentrating, can seaming, cooking, retorting, drying, pressing, can washing, packaging, labeling, or the addition of chemicals, colors, or flavoring.

**History:** Eff. 12/16/86, Register 101

**Authority:** [AS 43.75.032](#)

[AS 43.75.140](#)**[15 AAC 75.070. Application for fisheries business tax credit](#)**

To qualify for the fisheries business tax credit for eligible expenditures, as defined in 15 AAC [75.060](#), made between July 1, 1986 and December 31, 1989, a fisheries business must apply for the credit in advance of the capital expenditure on forms prescribed by the department. On the form, the fisheries business shall provide the following information:

- (1) the name of fisheries business;
- (2) the fisheries business license number of each processing facility owned by the fisheries business;
- (3) the mailing address for the fisheries business;
- (4) telephone number for the fisheries business;
- (5) the location of the processing facility for which eligible expenditures will be made;
- (6) a list of all equipment and improvements to depreciable property to be purchased or constructed and a description of their functions related to the processing of fish;
- (7) the approximate cost of each piece of equipment or improvement to depreciable property to be purchased or constructed;
- (8) the estimated date that the equipment or improvement to depreciable property is to be purchased or constructed, and the date it first will be placed into service;
- (9) if used equipment or a used improvement to depreciable property is to be purchased, a list of the names of the previous owners of the equipment or improvement, and the dates of their ownership.

**History:** Eff. 8/12/87, Register 103

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

Sec. 6, ch. 79,

SLA 1986

**15 AAC 75.080. Placed in service rule**

(a) In order for a credit to be applied against a fisheries business tax liability, the equipment or improvement to depreciable property that is the subject of the credit must be effectively placed in service in the state.

(b) Equipment or improvements to depreciable property will be considered to have been placed in service in the earlier of the following tax years:

(1) the tax year in which, under the taxpayer's depreciation practice, the period for depreciation with respect to such improvements or equipment begins; or

(2) the tax year in which the equipment or improvement to depreciable property is placed in a condition or state of readiness and availability for a specifically assigned function integrally related to the manufacture of seafood products or fish processing functions described in 15 AAC [75.060](#).

(c) If otherwise qualifying as an eligible expenditure, the following property will be considered in a state of readiness and availability:

(1) parts acquired and set aside during the tax year for use as replacements for a particular machine in order to avoid operational time loss;

(2) operational fish processing equipment acquired during a tax year, where it is not practicable to use the equipment for its specifically assigned function in the fisheries business until the following year; and

(3) equipment acquired for a specifically assigned function which is operational but which is undergoing testing to eliminate defects.

(d) If the department has determined that certain expenditures are eligible for tax credit, but the expenditures do not reflect the full cost of the equipment or improvement to depreciable property because the total amount to be paid or incurred by the taxpayer is indeterminate, credit will be allowed to the taxpayer for the first tax year with respect to so much of the cost as has been paid or incurred as of the close of that year, and additional credit will be allowed to the taxpayer for subsequent eligible tax years with respect to additional expenditures made during each subsequent year.

(e) Notwithstanding (a) - (d) of this section and for fisheries business tax credit computation purposes only, equipment or improvements to depreciable property placed in service from July 1, 1986 through December 31, 1986 will be considered to have been

first placed in service in tax year 1987.

**History: Eff. 8/12/87, Register 103**

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

Sec. 6, ch. 79,

SLA 1986

**15 AAC 75.085. Exception to placed-in-service rule**

(a) A fisheries business is entitled to a credit for those expenditures actually made through December 31, 1989 and approved by the department for improvements made to depreciable property or for new plant construction, even though improvements or construction were not completed and the facility was not placed in service as of December 31, 1989 if the following conditions are met:

(1) the expenditures for the construction of a new plant or plant improvements were substantially made on or before December 31, 1989;

(2) facts and circumstances beyond the control of the fisheries business taking the credit delayed or postponed the placing in service of the facility or improvements beyond December 31, 1989;

(3) completion of the improvements or construction, and placement of the improvements or facility into useful service are made before December 31, 1990; and,

(4) the fisheries business applies for and receives from the department, as provided in this section, a waiver from the placed-in-service rule as provided by 15 AAC [75.080](#).

(b) On or before the due date of its 1989 fisheries business tax return, a fisheries business shall apply in writing to the department for a waiver from the placed-in-service rule and provide the following information:

(1) the status of the construction and verification that construction of the facility was substantially complete as of December 31, 1989;

(2) the current status of the construction as of the time of applying for the waiver; and,

(3) a complete explanation of those facts and circumstances that delayed or postponed completion of the construction beyond December 31, 1989.

(c) A fisheries business is not entitled to a tax credit for expenditures made before December 31, 1989 if it fails to obtain a waiver from the placed-in-service rule

(1) before claiming credit for those expenditures on its fisheries business tax return; or,

(2) before the due date of the return, whichever is earlier.

(d) For purposes of this section, "substantially complete" means that more than 50 percent of the total expenditures for approved improvements or new plant construction were made by December 31, 1989.

(e) Credit is limited in all cases to those expenditures actually made before January 1, 1990.



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15 AAC 75.040. Statement of value; records



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[15 AAC 70.220. Changes of ownership or lease](#)

Repealed.

**History: In effect before 7/28/59; repealed 11/4/98, Register 148**

[15 AAC 70.230. Levy and computation of license fee and time for filing return \(Deprev 80\)](#)

Repealed.

**History: In effect before 7/28/59; repealed 11/4/98, Register 148**

[15 AAC 70.240. Amended returns - Refunds](#)

Repealed.

**History: In effect before 7/28/59; repealed 11/4/98, Register 148**

[15 AAC 70.250. Penalties and interest](#)

Repealed.

**History: In effect before 7/28/59; repealed 11/4/98, Register 148**

[15 AAC 70.260. License requirements for embalmers](#)

Repealed.

**History: In effect before 7/28/59; repealed 11/4/98, Register 148**

[15 AAC 70.270. Definitions](#)

Repealed.

**History: In effect before 7/28/59; repealed 11/4/98, Register 148**

[15 AAC 70.9250. Appeals](#)

Repealed 1/1/63.

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Phrase	"to be or not" "fourscore and seven"
Single Character Wildcard	wom?n g??b?r
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Unordered Proximity	"uncle sams army"@7
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*"Folio permits us to index by every word in the document and search on that basis. And the search response time is so fast that*

*you could go through 100,000 pages in about five seconds."*

*Bill Hayhurst  
Assistant VP, Insurance Department Affairs  
Aetna*

**Nintendo:  
Infobases Improve the Quality of Customer Service**

With more than 3,000 games to support, Nintendo of America couldn't expect every one of its phone support operators to know the answers to every challenging hurdle the players of their games would get into. So they put all the answers (including video windows of the games themselves) into Folio VIEWS infobases. With a few quick keystrokes, operators can get even the most advanced Nintendo game players out of the stickiest situations, from every level of every game they produce--even if the operators have never played the game they're supporting!

*"Used to be, operators could only really answer questions about the games they had played themselves. Now operators can answer questions on games they haven't even played. It's increased response incredibly."*

*Geoff Rainville  
Manager, Gameplay Consumer Services  
Nintendo*

**Chemicals and Plastics Company, Inc. (Union Carbide):  
Infobases Provide Timely Access to Business-Critical  
Information**

Government regulations come out every Federal workday in the Federal Register. Some are important enough that not complying with them could shut a company down. But Union Carbide keeps compliant every day, using Folio VIEWS infobases. The company gets the Register by modem every day and imports it into an infobase. Union Carbide's regulation experts then use the infobase to identify the regulations that pertain to the company's operations and provide additional comments. Using the infobases to receive, interpret, and distribute the regulations, Union Carbide can get the government's rules and the company's guidance out to field managers every day.

*"Before the infobases, the people who needed the new regulations just couldn't get them in hand. The Register was routed like regular mail and shared from person to person. It could take weeks or even months to get it out to field managers. Now, we get the Register by modem every day and have it imported into an infobase by eight o'clock each evening. Since the infobase is on the network, everyone has immediate access to it."*

*Gary Whipple*

*Assistant Director of Environmental Affairs, Health, and Safety,  
Union Carbide*

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## **Folio Infobase Solutions**

Hundreds of successful companies are using Folio infobases as part of a complete solution for compiling, accessing, and adapting electronic reference information. The mini-case studies detailed above are only a few of the ways that cutting-edge organizations are adopting Folio Infobase Technology within their organization.

At the [Folio Corporation Web Site](#), you'll find additional information—in the form of technical whitepapers and detailed case studies—that detail how infobases are used by a wide variety of organizations in a multitude of markets.

Find out more about Folio Infobases

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Fisheries Business Tax**

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### ⊕ **15 AAC 75.010. Information on return**

⊕ A person subject to the fisheries business tax shall file a separate return no later than March 31 after the close of the calendar year for each business location, using the forms provided by the Department of Revenue, stating the following in the places prescribed on the form:

- (1) name of the taxpayer;
- (2) mailing address;
- (3) federal employer identification number (EIN) or social security number (SSN);
- (4) fisheries business license number;
- (5) year for which tax return is reporting;
- (6) location of operation;
- (7) value of fisheries resources processed during the license year, by category of fisheries business, pounds, price per pound, and by species;
- (8) names of developing commercial fish species processed during the year;
- (9) name of fisheries business which first actually and physically processed the fisheries resources or which sold or processed the fisheries resources outside the taxing jurisdiction of Alaska;
- (10) for a fisheries business which operates from a floating vessel, the name of the vessel, the date of arrival of the vessel in Alaska, subsequent movement of the vessel from one location to another, the reason for the movement of the vessel, and the date of departure of the vessel from Alaska for any reason; and
- (11) other information required by the department on the tax return form.

⊕ **History:** Eff. 9/9/81, Register 79

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.75.030](#) (a)

## ✚ 15 AAC 75.020. Extension of time for filing returns

✚ (a) Upon a showing of good cause, the department will, in its discretion, grant a reasonable extension of time, not to exceed 180 days in the aggregate, for filing a return or report required by AS 43.75. An extension of time for filing a return or report does not extend the time for the payment of the tax or part of the tax. An estimated payment must be remitted with the request for an extension along with an explanation showing how the estimate was determined. The estimated payment must be equal to or greater than 90 percent of the actual liability shown on the return ultimately filed within the approved extension period, in order to avoid failure-to-pay penalties under [AS 43.05.220](#) (a) and 15 AAC [05.210\(b\)](#) .

(b) The application for an extension of time for filing the return or report must be in writing and addressed to the Department of Revenue and must contain a full statement of the causes for the delay. It must be filed no later than 15 calendar days before the date the return is due.

(c) If an extension of time for filing the return or report is granted, the return must be filed before the expiration of the period of extension.

(d) If an application for extension is denied, the return or report must be filed within 10 calendar days after the date the notice of denial is mailed by the department or 10 calendar days after the March 31 due date, whichever is later.

✚ **History:** Eff. 9/9/81, Register 79; am 12/17/82, Register 84

✚ **Authority:** [AS 43.05.080](#)

[AS 43.75.030](#) (c)

## ✚ 15 AAC 75.030. Liability for tax

✚ (a) The person engaging in a fisheries business who first actually and physically processes a fisheries resource is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . If two or more persons perform separate steps in the processing of the same fisheries resource, the first person who performs a processing step is liable for and shall pay the tax. This section applies to the period June 1, 1979 through December 31, 1980.

(b) For periods after December 31, 1980, the person engaging in a fisheries business who first actually and physically processes a fisheries resource or who has a fisheries resource processed by a fisheries business inside the state, or the person who purchases a fisheries

resource that is frozen from a person excluded by [AS 43.75.017](#) from liability for the tax, is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . In determining the tax liability, the person who first actually and physically processed a fisheries resource may deduct from the value of the fisheries resource processed the value of a fisheries resource processed for another fisheries business. If a person custom processes a fisheries resource for another fisheries business, the custom processor is not liable for the tax, but if he custom processes for someone other than another fisheries business, the custom processor must pay the tax.

⊕ **History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.75.015](#) (c)

⊕ **15 AAC 75.035. Exclusion from fisheries business tax**

⊕ For a fisheries resource processed after December 31, 1980, a person is not liable for the fisheries business tax under [AS 43.75.015](#) if that person meets the requirements of [AS 43.75.017](#) and if the person claiming the exclusion is the commercial fisherman who caught the fisheries resource.

⊕ **History:** Eff. 9/18/81, Register 80

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.75.017](#)

⊕ **15 AAC 75.040. Statement of value; records**

⊕ (a) For periods before January 1, 1981, the department will, in its discretion, require a person contracting with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(b) The custom processor is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(c) For periods after December 31, 1980, the department will, in its discretion, require a person, other than a fisheries business, who contracts with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(d) The custom processor who processes a fisheries resource for a non-fisheries business is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(e) The records of the owner of the fisheries resource shall be open to audit for purposes of verifying the values reported under (a) and (c) of this section. The owner's records shall be subject to the same statute of limitations as the records of a fisheries business.



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#### **[15 AAC 75.010. Information on return](#)**

A person subject to the fisheries business tax shall file a separate return no later than March 31 after the close of the calendar year for each business location, using the forms provided by the Department of Revenue, stating the following in the places prescribed on the form:

- (1) name of the taxpayer;
- (2) mailing address;

- (3) federal employer identification number (EIN) or social security number (SSN);
- (4) fisheries business license number;
- (5) year for which tax return is reporting;
- (6) location of operation;
- (7) value of fisheries resources processed during the license year, by category of fisheries business, pounds, price per pound, and by species;
- (8) names of developing commercial fish species processed during the year;
- (9) name of fisheries business which first actually and physically processed the fisheries resources or which sold or processed the fisheries resources outside the taxing jurisdiction of Alaska;
- (10) for a fisheries business which operates from a floating vessel, the name of the vessel, the date of arrival of the vessel in Alaska, subsequent movement of the vessel from one location to another, the reason for the movement of the vessel, and the date of departure of the vessel from Alaska for any reason; and
- (11) other information required by the department on the tax return form.

**History: Eff. 9/9/81, Register 79**

**Authority:** [AS 43.05.080](#)

[AS 43.75.030](#) (a)

### **15 AAC 75.020. Extension of time for filing returns**

(a) Upon a showing of good cause, the department will, in its discretion, grant a reasonable extension of time, not to exceed 180 days in the aggregate, for filing a return or report required by AS 43.75. An extension of time for filing a return or report does not extend the time for the payment of the tax or part of the tax. An estimated payment must be remitted with the request for an extension along with an explanation showing how the estimate was determined. The estimated payment must be equal to or greater than 90 percent of the actual liability shown on the return ultimately filed within the approved extension period, in order to avoid failure-to-pay penalties under [AS 43.05.220](#) (a) and 15 AAC [05.210\(b\)](#) .

(b) The application for an extension of time for filing the return or report must be in writing and addressed to the Department of Revenue and must contain a full statement of the causes for the delay. It must be filed no later than 15 calendar days before the date the return is due.

(c) If an extension of time for filing the return or report is granted, the return must be filed before the expiration of the period of extension.

(d) If an application for extension is denied, the return or report must be filed within 10 calendar days after the date the notice of denial is mailed by the department or 10 calendar days after the March 31 due date, whichever is later.

**History:** Eff. 9/9/81, Register 79; am 12/17/82, Register 84

**Authority:** [AS 43.05.080](#)

[AS 43.75.030](#) (c)

### **15 AAC 75.030. Liability for tax**

(a) The person engaging in a fisheries business who first actually and physically processes a fisheries resource is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . If two or more persons perform separate steps in the processing of the same fisheries resource, the first person who performs a processing step is liable for and shall pay the tax. This section applies to the period June 1, 1979 through December 31, 1980.

(b) For periods after December 31, 1980, the person engaging in a fisheries business who first actually and physically processes a fisheries resource or who has a fisheries resource processed by a fisheries business inside the state, or the person who purchases a fisheries resource that is frozen from a person excluded by [AS 43.75.017](#) from liability for the tax, is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . In determining the tax liability, the person who first actually and physically processed a fisheries resource may deduct from the value of the fisheries resource processed the value of a fisheries resource processed for another fisheries business. If a person custom processes a fisheries resource for another fisheries business, the custom processor is not liable for the tax, but if he custom processes for someone other than another fisheries business, the custom processor must pay the tax.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#) (c)

**[15 AAC 75.035. Exclusion from fisheries business tax](#)**

For a fisheries resource processed after December 31, 1980, a person is not liable for the fisheries business tax under [AS 43.75.015](#) if that person meets the requirements of [AS 43.75.017](#) and if the person claiming the exclusion is the commercial fisherman who caught the fisheries resource.

**History: Eff. 9/18/81, Register 80**

**Authority:** [AS 43.05.080](#)

[AS 43.75.017](#)

**[15 AAC 75.040. Statement of value; records](#)**

(a) For periods before January 1, 1981, the department will, in its discretion, require a person contracting with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(b) The custom processor is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(c) For periods after December 31, 1980, the department will, in its discretion, require a person, other than a fisheries business, who contracts with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(d) The custom processor who processes a fisheries resource for a non-fisheries business is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(e) The records of the owner of the fisheries resource shall be open to audit for purposes of verifying the values reported under (a) and (c) of this section. The owner's records shall be subject to the same statute of limitations as the records of a fisheries business.

**History: Eff. 9/9/81, Register 79; am 9/18/81, Register 80; am 1/16/82, Register 81**



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## [Article 2](#)

### **Tax Imposed on Acquisition of Fisheries Resources**

#### Section

[100. Tax imposed on acquisition of fisheries resources.](#)

#### [15 AAC 75.100. Tax imposed on acquisition of fisheries resources](#)

(a) A person who takes, purchases or otherwise acquires a fisheries resource, and who transports the fisheries resource to a point outside the taxing jurisdiction of the state, before processing the fisheries resource, is subject to the tax in [AS 43.75.015](#) . This subsection does not apply to a commercial transportation carrier which performs a transportation service for a person subject to the tax.

(b) A person described in (a) of this section who processes the fisheries resource shall pay the rate of tax which he would pay if the processing took place within the taxing jurisdiction of the state.

(c) A person described in (a) of this section who does not process the fisheries resource shall pay the rate of tax which the fisheries business to which the fisheries resources are sold would pay if the fisheries business were located within the taxing jurisdiction of the state. There is a rebuttable presumption that the fisheries resources were sold to a floating fisheries business.

(d) The tax imposed by this section will be computed on the value of the fisheries resources in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(3\)](#) and (6).

(e) A person described in (a) of this section who does not process the fisheries resource and who sells the fisheries resource outside the taxing jurisdiction of the state to someone other than a fisheries business is presumed to be liable for the same rate of tax as a floating fisheries business.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

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**[15 AAC 75.200. - 15 AAC 75.280](#)**

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**[15 AAC 75.290. Shore-based fisheries business](#)**

A fisheries business operated from a floating vessel is not permanently attached to the land. A fisheries business operated from a floating vessel is a shore-based fisheries business only if it remains anchored in one place and does not move from that anchorage during an entire tax year. A movement of the vessel from the anchorage, for any reason, including dry-dock, repairs, maintenance, or a new processing location, either to another location in the state or to another location outside the state, disqualifies the fisheries business as a shore-based fisheries business.

**History: Eff. 9/9/81, Register 79**

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

**[15 AAC 75.300. Definitions](#)**

In [AS 43.75](#) and this chapter,

(1) "custom processor" means a fisheries business which does not own the fisheries resources it is processing;

(2) "fisheries resource" means fin fish and shellfish, including but not limited to salmon, halibut, herring, flounder, crab, clam, cod, shrimp, and pollock; fish byproducts, such as roe, entrails and carcasses, are separate fisheries resources if they are transferred to another person for processing;

(3) "market value" means the prevailing value paid for fisheries resources of like kind and quality by fisheries businesses in the same market area to fishermen who own their vessels;

(4) "processing" means any activity which modifies the physical condition of a fisheries resource, including butchering, freezing, salting, cooking, canning, dehydrating, or smoking; however, "processing" does not include decapitating shrimp and gutting, gilling, sliming, or icing a fisheries resource solely for the purpose of maintaining the quality of the fresh resource;

(5) "processing fisheries resources for sale" means the series of activities which are performed in preparing the fisheries resources for subsequent sale, regardless of whether the processor owns the fisheries resources and regardless of whether the processor is the seller in the subsequent sale of the fisheries resources;

(6) "value" means the actual price paid for the fisheries resource by the fisheries business, including indirect consideration such as fuel, supplies, or gear, whether paid at the time of purchase of the fisheries resource or tendered as a deferred, delayed, or advance payment, except that "value" means the market value of the fisheries resource if the fisheries resource is taken in company-owned or company-subsidized boats operated by employees of the fisheries business or in boats which are operated under lease or other arrangement.

**History: Eff. 9/9/81, Register 79; am 9/18/81, Register 80**

**Authority:** [AS 43.05.080](#)

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**15 AAC 76.010. Imposition of the tax**

There is imposed on each person who holds a limited entry permit under [AS 16.43](#) a salmon enhancement tax on

(1) the value of all salmon sold or otherwise transferred to a buyer within a region designated under [AS 16.10.375](#) if there exists in that region a qualified regional association which has approved the salmon enhancement tax in accordance with [AS 43.76.015](#) ; and

(2) the value of all salmon that the permit holder catches within a region for which the salmon enhancement tax has been approved, and that the permit holder either removes from the state, or sells or otherwise transfers in the state but outside a region for which the tax has been approved.



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Reserved.

[15 AAC 75.290. Shore-based fisheries business](#)

A fisheries business operated from a floating vessel is not permanently attached to the land. A fisheries business operated from a floating vessel is a shore-based fisheries business only if it remains anchored in one place and does not move from that anchorage during an entire tax year. A movement of the vessel from the anchorage, for any reason, including dry-dock, repairs, maintenance, or a new processing location, either to another location in the state or to another location outside the state, disqualifies the fisheries business as a shore-based fisheries business.

**History: Eff. 9/9/81, Register 79**

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

[15 AAC 75.300. Definitions](#)

In [AS 43.75](#) and this chapter,

(1) "custom processor" means a fisheries business which does not own the fisheries resources it is processing;

(2) "fisheries resource" means fin fish and shellfish, including but not limited to salmon,

halibut, herring, flounder, crab, clam, cod, shrimp, and pollock; fish byproducts, such as roe, entrails and carcasses, are separate fisheries resources if they are transferred to another person for processing;

(3) "market value" means the prevailing value paid for fisheries resources of like kind and quality by fisheries businesses in the same market area to fishermen who own their vessels;

(4) "processing" means any activity which modifies the physical condition of a fisheries resource, including butchering, freezing, salting, cooking, canning, dehydrating, or smoking; however, "processing" does not include decapitating shrimp and gutting, gilling, sliming, or icing a fisheries resource solely for the purpose of maintaining the quality of the fresh resource;

(5) "processing fisheries resources for sale" means the series of activities which are performed in preparing the fisheries resources for subsequent sale, regardless of whether the processor owns the fisheries resources and regardless of whether the processor is the seller in the subsequent sale of the fisheries resources;

(6) "value" means the actual price paid for the fisheries resource by the fisheries business, including indirect consideration such as fuel, supplies, or gear, whether paid at the time of purchase of the fisheries resource or tendered as a deferred, delayed, or advance payment, except that "value" means the market value of the fisheries resource if the fisheries resource is taken in company-owned or company-subsidized boats operated by employees of the fisheries business or in boats which are operated under lease or other arrangement.

**History: Eff. 9/9/81, Register 79; am 9/18/81, Register 80**

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.140](#) (7)

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## [Chapter 76](#)

### **Salmon Enhancement Tax**

#### Article

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**15 AAC 76.010. Imposition of the tax**

There is imposed on each person who holds a limited entry permit under [AS 16.43](#) a salmon enhancement tax on

(1) the value of all salmon sold or otherwise transferred to a buyer within a region designated under [AS 16.10.375](#) if there exists in that region a qualified regional association which has approved the salmon enhancement tax in accordance with [AS 43.76.015](#) ; and

(2) the value of all salmon that the permit holder catches within a region for which the salmon enhancement tax has been approved, and that the permit holder either removes from the state, or sells or otherwise transfers in the state but outside a region for which the tax has been approved.

**History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

**Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

**15 AAC 76.020. Monthly report and remittance of tax by limited entry permit holders**

(a) A limited entry permit holder who is subject to the salmon enhancement tax under 15 AAC [76.010](#) shall file a monthly report, except when exempt under (d) of this section, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the permit holder;
- (2) limited entry permit number;
- (3) mailing address;
- (4) employer identification number (EIN) or social security number (SSN);
- (5) telephone number;
- (6) total pounds and value of the salmon which the permit holder either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;
- (7) the region designated under [AS 16.10.375](#) in which the salmon were caught; and
- (8) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department, together with all taxes due, not later than the last day of the month following the month in which the salmon were either removed from the state or were sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved.

(c) The monthly report required under this section must be submitted only for a month in which the permit holder either removed salmon from the state, or sold or otherwise transferred salmon in the state but outside a region for which the salmon enhancement tax has been approved.

(d) A permit holder is not required to file a monthly report, or remit the tax, for salmon

that the permit holder sells or otherwise transfers directly to a buyer who is responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#).

**History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93**



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## + Article 1 Tax on Fisheries Business

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### + 15 AAC 75.010. Information on return

+ A person subject to the fisheries business tax shall file a separate return no later than March 31 after the close of the calendar year for each business location, using the forms provided by the Department of Revenue, stating the following in the places prescribed on the form:

(1) name of the taxpayer;

(2) mailing address;

- (3) federal employer identification number (EIN) or social security number (SSN);
- (4) fisheries business license number;
- (5) year for which tax return is reporting;
- (6) location of operation;
- (7) value of fisheries resources processed during the license year, by category of fisheries business, pounds, price per pound, and by species;
- (8) names of developing commercial fish species processed during the year;
- (9) name of fisheries business which first actually and physically processed the fisheries resources or which sold or processed the fisheries resources outside the taxing jurisdiction of Alaska;
- (10) for a fisheries business which operates from a floating vessel, the name of the vessel, the date of arrival of the vessel in Alaska, subsequent movement of the vessel from one location to another, the reason for the movement of the vessel, and the date of departure of the vessel from Alaska for any reason; and
- (11) other information required by the department on the tax return form.

⊕ **History:** Eff. 9/9/81, Register 79

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.75.030](#) (a)

⊕ **15 AAC 75.020. Extension of time for filing returns**

⊕ (a) Upon a showing of good cause, the department will, in its discretion, grant a reasonable extension of time, not to exceed 180 days in the aggregate, for filing a return or report required by AS 43.75. An extension of time for filing a return or report does not extend the time for the payment of the tax or part of the tax. An estimated payment must be remitted with the request for an extension along with an explanation showing how the estimate was determined. The estimated payment must be equal to or greater than 90 percent of the actual liability shown on the return ultimately filed within the approved extension period, in order to avoid failure-to-pay penalties under [AS 43.05.220](#) (a) and 15 AAC [05.210\(b\)](#) .

(b) The application for an extension of time for filing the return or report must be in writing and addressed to the Department of Revenue and must contain a full statement of the causes for the delay. It must be filed no later than 15 calendar days before the date the return is due.

(c) If an extension of time for filing the return or report is granted, the return must be filed before the expiration of the period of extension.

(d) If an application for extension is denied, the return or report must be filed within 10 calendar days after the date the notice of denial is mailed by the department or 10 calendar days after the March 31 due date, whichever is later.

✚ **History:** Eff. 9/9/81, Register 79; am 12/17/82, Register 84

✚ **Authority:** [AS 43.05.080](#)

[AS 43.75.030](#) (c)

✚ **15 AAC 75.030. Liability for tax**

✚ (a) The person engaging in a fisheries business who first actually and physically processes a fisheries resource is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . If two or more persons perform separate steps in the processing of the same fisheries resource, the first person who performs a processing step is liable for and shall pay the tax. This section applies to the period June 1, 1979 through December 31, 1980.

(b) For periods after December 31, 1980, the person engaging in a fisheries business who first actually and physically processes a fisheries resource or who has a fisheries resource processed by a fisheries business inside the state, or the person who purchases a fisheries resource that is frozen from a person excluded by [AS 43.75.017](#) from liability for the tax, is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . In determining the tax liability, the person who first actually and physically processed a fisheries resource may deduct from the value of the fisheries resource processed the value of a fisheries resource processed for another fisheries business. If a person custom processes a fisheries resource for another fisheries business, the custom processor is not liable for the tax, but if he custom processes for someone other than another fisheries business, the custom processor must pay the tax.

✚ **History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80

✚ **Authority:** [AS 43.05.080](#)

[AS 43.75.015](#) (c)**⊕ 15 AAC 75.035. Exclusion from fisheries business tax**

⊕ For a fisheries resource processed after December 31, 1980, a person is not liable for the fisheries business tax under [AS 43.75.015](#) if that person meets the requirements of [AS 43.75.017](#) and if the person claiming the exclusion is the commercial fisherman who caught the fisheries resource.

⊕ **History:** Eff. 9/18/81, Register 80

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.75.017](#)**⊕ 15 AAC 75.040. Statement of value; records**

⊕ (a) For periods before January 1, 1981, the department will, in its discretion, require a person contracting with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(b) The custom processor is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(c) For periods after December 31, 1980, the department will, in its discretion, require a person, other than a fisheries business, who contracts with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(d) The custom processor who processes a fisheries resource for a non-fisheries business is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(e) The records of the owner of the fisheries resource shall be open to audit for purposes of verifying the values reported under (a) and (c) of this section. The owner's records shall be subject to the same statute of limitations as the records of a fisheries business.

⊕ **History: Eff. 9/9/81, Register 79; am 9/18/81, Register 80; am 1/16/82, Register 81**



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## [15 AAC 75.010. Information on return](#)

A person subject to the fisheries business tax shall file a separate return no later than March 31 after the close of the calendar year for each business location, using the forms provided by the Department of Revenue, stating the following in the places prescribed on the form:

- (1) name of the taxpayer;
- (2) mailing address;
- (3) federal employer identification number (EIN) or social security number (SSN);
- (4) fisheries business license number;
- (5) year for which tax return is reporting;
- (6) location of operation;
- (7) value of fisheries resources processed during the license year, by category of fisheries business, pounds, price per pound, and by species;
- (8) names of developing commercial fish species processed during the year;
- (9) name of fisheries business which first actually and physically processed the fisheries resources or which sold or processed the fisheries resources outside the taxing jurisdiction of Alaska;
- (10) for a fisheries business which operates from a floating vessel, the name of the vessel, the date of arrival of the vessel in Alaska, subsequent movement of the vessel from one location to another, the reason for the movement of the vessel, and the date of departure of the vessel from Alaska for any reason; and
- (11) other information required by the department on the tax return form.

**History:** Eff. 9/9/81, Register 79

**Authority:** [AS 43.05.080](#)

[AS 43.75.030](#) (a)[15 AAC 75.020. Extension of time for filing returns](#)

(a) Upon a showing of good cause, the department will, in its discretion, grant a reasonable extension of time, not to exceed 180 days in the aggregate, for filing a return or report required by AS 43.75. An extension of time for filing a return or report does not extend the time for the payment of the tax or part of the tax. An estimated payment must be remitted with the request for an extension along with an explanation showing how the estimate was determined. The estimated payment must be equal to or greater than 90 percent of the actual liability shown on the return ultimately filed within the approved extension period, in order to avoid failure-to-pay penalties under [AS 43.05.220](#) (a) and 15 AAC [05.210\(b\)](#) .

(b) The application for an extension of time for filing the return or report must be in writing and addressed to the Department of Revenue and must contain a full statement of the causes for the delay. It must be filed no later than 15 calendar days before the date the return is due.

(c) If an extension of time for filing the return or report is granted, the return must be filed before the expiration of the period of extension.

(d) If an application for extension is denied, the return or report must be filed within 10 calendar days after the date the notice of denial is mailed by the department or 10 calendar days after the March 31 due date, whichever is later.

**History:** Eff. 9/9/81, Register 79; am 12/17/82, Register 84

**Authority:** [AS 43.05.080](#)

[AS 43.75.030](#) (c)[15 AAC 75.030. Liability for tax](#)

(a) The person engaging in a fisheries business who first actually and physically processes a fisheries resource is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . If two or more persons perform separate steps in the processing of the same fisheries resource, the first person who performs a processing step is liable for and shall pay the tax. This section applies to the period June 1, 1979 through December 31, 1980.

(b) For periods after December 31, 1980, the person engaging in a fisheries business who

first actually and physically processes a fisheries resource or who has a fisheries resource processed by a fisheries business inside the state, or the person who purchases a fisheries resource that is frozen from a person excluded by [AS 43.75.017](#) from liability for the tax, is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . In determining the tax liability, the person who first actually and physically processed a fisheries resource may deduct from the value of the fisheries resource processed the value of a fisheries resource processed for another fisheries business. If a person custom processes a fisheries resource for another fisheries business, the custom processor is not liable for the tax, but if he custom processes for someone other than another fisheries business, the custom processor must pay the tax.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#) (c)

#### **15 AAC 75.035. Exclusion from fisheries business tax**

For a fisheries resource processed after December 31, 1980, a person is not liable for the fisheries business tax under [AS 43.75.015](#) if that person meets the requirements of [AS 43.75.017](#) and if the person claiming the exclusion is the commercial fisherman who caught the fisheries resource.

**History:** Eff. 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.017](#)

#### **15 AAC 75.040. Statement of value; records**

(a) For periods before January 1, 1981, the department will, in its discretion, require a person contracting with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(b) The custom processor is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax

assessed resulting from the incorrect statement of value.

(c) For periods after December 31, 1980, the department will, in its discretion, require a person, other than a fisheries business, who contracts with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(d) The custom processor who processes a fisheries resource for a non-fisheries business is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(e) The records of the owner of the fisheries resource shall be open to audit for purposes of verifying the values reported under (a) and (c) of this section. The owner's records shall be subject to the same statute of limitations as the records of a fisheries business.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80; am 1/16/82, Register 81

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.140](#)



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## [15 AAC 75.020. Extension of time for filing returns](#)

(a) Upon a showing of good cause, the department will, in its discretion, grant a reasonable extension of time, not to exceed 180 days in the aggregate, for filing a return or report required by AS 43.75. An extension of time for filing a return or report does not extend the time for the payment of the tax or part of the tax. An estimated payment must be remitted with the request for an extension along with an explanation showing how the estimate was determined. The estimated payment must be equal to or greater than 90 percent of the actual liability shown on the return ultimately filed within the approved extension period, in order to avoid failure-to-pay penalties under [AS 43.05.220](#) (a) and 15 AAC [05.210\(b\)](#) .

(b) The application for an extension of time for filing the return or report must be in writing and addressed to the Department of Revenue and must contain a full statement of the causes for the delay. It must be filed no later than 15 calendar days before the date the return is due.

(c) If an extension of time for filing the return or report is granted, the return must be filed before the expiration of the period of extension.

(d) If an application for extension is denied, the return or report must be filed within 10 calendar days after the date the notice of denial is mailed by the department or 10 calendar days after the March 31 due date, whichever is later.

**History:** Eff. 9/9/81, Register 79; am 12/17/82, Register 84

**Authority:** [AS 43.05.080](#)

[AS 43.75.030](#) (c)

## [15 AAC 75.030. Liability for tax](#)

(a) The person engaging in a fisheries business who first actually and physically processes a fisheries resource is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . If two or more persons perform separate steps in the processing of the same fisheries resource, the first person who performs a processing step is liable for and shall pay the tax. This section applies to the period June 1, 1979 through December 31, 1980.

(b) For periods after December 31, 1980, the person engaging in a fisheries business who

first actually and physically processes a fisheries resource or who has a fisheries resource processed by a fisheries business inside the state, or the person who purchases a fisheries resource that is frozen from a person excluded by [AS 43.75.017](#) from liability for the tax, is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . In determining the tax liability, the person who first actually and physically processed a fisheries resource may deduct from the value of the fisheries resource processed the value of a fisheries resource processed for another fisheries business. If a person custom processes a fisheries resource for another fisheries business, the custom processor is not liable for the tax, but if he custom processes for someone other than another fisheries business, the custom processor must pay the tax.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#) (c)

#### **15 AAC 75.035. Exclusion from fisheries business tax**

For a fisheries resource processed after December 31, 1980, a person is not liable for the fisheries business tax under [AS 43.75.015](#) if that person meets the requirements of [AS 43.75.017](#) and if the person claiming the exclusion is the commercial fisherman who caught the fisheries resource.

**History:** Eff. 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.017](#)

#### **15 AAC 75.040. Statement of value; records**

(a) For periods before January 1, 1981, the department will, in its discretion, require a person contracting with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(b) The custom processor is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax

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(c) For periods after December 31, 1980, the department will, in its discretion, require a person, other than a fisheries business, who contracts with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(d) The custom processor who processes a fisheries resource for a non-fisheries business is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(e) The records of the owner of the fisheries resource shall be open to audit for purposes of verifying the values reported under (a) and (c) of this section. The owner's records shall be subject to the same statute of limitations as the records of a fisheries business.

**History: Eff. 9/9/81, Register 79; am 9/18/81, Register 80; am 1/16/82, Register 81**

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.140](#)

### **[15 AAC 75.050. Statement to be provided by custom processors](#)**

After December 31, 1980, a person claiming a deduction under 15 AAC [75.030](#) for a fisheries resource processed for another fisheries business shall include in his return a schedule, using the form provided by the department, which shows the following information:

- (1) name, address, and fisheries business license number of each fisheries business for whom processing is done; and
- (2) pounds of fisheries resource processed for the fisheries business, by species.

**History: Eff. 9/18/81, Register 80**

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#) (c)

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## [15 AAC 75.030. Liability for tax](#)

(a) The person engaging in a fisheries business who first actually and physically processes a fisheries resource is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . If two or more persons perform separate steps in the processing of the same fisheries resource, the first person who performs a processing step is liable for and shall pay the tax. This section applies to the period June 1, 1979 through December 31, 1980.

(b) For periods after December 31, 1980, the person engaging in a fisheries business who first actually and physically processes a fisheries resource or who has a fisheries resource processed by a fisheries business inside the state, or the person who purchases a fisheries resource that is frozen from a person excluded by [AS 43.75.017](#) from liability for the tax, is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . In determining the tax liability, the person who first actually and physically processed a fisheries resource may deduct from the value of the fisheries resource processed the value of a fisheries resource processed for another fisheries business. If a person custom processes a fisheries resource for another fisheries business, the custom processor is not liable for the tax, but if he custom processes for someone other than another fisheries business, the custom processor must pay the tax.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#) (c)

## [15 AAC 75.035. Exclusion from fisheries business tax](#)

For a fisheries resource processed after December 31, 1980, a person is not liable for the fisheries business tax under [AS 43.75.015](#) if that person meets the requirements of [AS 43.75.017](#) and if the person claiming the exclusion is the commercial fisherman who caught the fisheries resource.

**History:** Eff. 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.017](#)

## 15 AAC 75.040. Statement of value; records

(a) For periods before January 1, 1981, the department will, in its discretion, require a person contracting with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(b) The custom processor is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(c) For periods after December 31, 1980, the department will, in its discretion, require a person, other than a fisheries business, who contracts with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(d) The custom processor who processes a fisheries resource for a non-fisheries business is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(e) The records of the owner of the fisheries resource shall be open to audit for purposes of verifying the values reported under (a) and (c) of this section. The owner's records shall be subject to the same statute of limitations as the records of a fisheries business.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80; am 1/16/82, Register 81

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.140](#)

## 15 AAC 75.050. Statement to be provided by custom processors

After December 31, 1980, a person claiming a deduction under 15 AAC [75.030](#) for a fisheries resource processed for another fisheries business shall include in his return a schedule, using the form provided by the department, which shows the following information:

- (1) name, address, and fisheries business license number of each fisheries business for whom processing is done; and
- (2) pounds of fisheries resource processed for the fisheries business, by species.

**History: Eff. 9/18/81, Register 80**

**Authority: [AS 43.05.080](#)**

[AS 43.75.015](#) (c)

### **[15 AAC 75.060. Expenditures eligible for tax credit](#)**

The following equipment and depreciable property are capital expenditures eligible for fisheries business tax credits under [AS 43.75.032](#) :

(1) refrigeration equipment, or new plant construction or improvements made to depreciable property which are integrally related to the original installation of refrigeration equipment, if the equipment, construction, or improvements are dedicated to and necessary for the performance of the following functions at a shore-based seafood processing facility in Alaska:

(A) manufacturing, storing, and delivering of ice;

(B) refrigerated holding or storing of processed seafood products, raw fish, or shellfish before processing or shipment; or

(C) seafood product freezing;

(2) fish processing equipment, or new plant construction or improvements made to depreciable property which are integrally related to the original installation of fish processing equipment, if the equipment, construction, or improvements are necessary for the manufacturing of the following products at a shore-based seafood processing facility in Alaska:

(A) round or dressed frozen fish or shellfish products;

(B) fresh or frozen cut or formed boneless portions;

(C) fresh or frozen fillet products;

(D) comminuted or minced fish products or products that are based on the use of comminuted or minced fish;

(E) surimi or products that are based on the use of surimi;

(F) fish or shellfish meal, oil, solubles, protein derivatives, pharmaceuticals, or biochemicals;

(G) canned salmon;

(H) smoked or cured seafood products;

(I) fish or shellfish products preserved by new or nontraditional methods, including aseptic handling, irradiation, controlled atmosphere storage, or the application of chemicals;

(3) to be eligible under (2) of this section, the equipment, construction, or improvements must be dedicated to and necessary for appropriate processing functions, such as vessel unloading, raw material or finished product storage, weighing, roe separation, cutting, skinning, bone separation, can filling, forming, washing, mixing, grinding, pumping, concentrating, can seaming, cooking, retorting, drying, pressing, can washing, packaging, labeling, or the addition of chemicals, colors, or flavoring.

**History:** Eff. 12/16/86, Register 101

**Authority:** [AS 43.75.032](#)

[AS 43.75.140](#)



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## [15 AAC 75.035. Exclusion from fisheries business tax](#)

For a fisheries resource processed after December 31, 1980, a person is not liable for the fisheries business tax under [AS 43.75.015](#) if that person meets the requirements of [AS 43.75.017](#) and if the person claiming the exclusion is the commercial fisherman who caught the fisheries resource.

**History:** Eff. 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.017](#)

## [15 AAC 75.040. Statement of value; records](#)

(a) For periods before January 1, 1981, the department will, in its discretion, require a person contracting with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(b) The custom processor is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(c) For periods after December 31, 1980, the department will, in its discretion, require a person, other than a fisheries business, who contracts with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(d) The custom processor who processes a fisheries resource for a non-fisheries business is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect

statement of value.

(e) The records of the owner of the fisheries resource shall be open to audit for purposes of verifying the values reported under (a) and (c) of this section. The owner's records shall be subject to the same statute of limitations as the records of a fisheries business.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80; am 1/16/82, Register 81

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.140](#)

### **15 AAC 75.050. Statement to be provided by custom processors**

After December 31, 1980, a person claiming a deduction under 15 AAC [75.030](#) for a fisheries resource processed for another fisheries business shall include in his return a schedule, using the form provided by the department, which shows the following information:

- (1) name, address, and fisheries business license number of each fisheries business for whom processing is done; and
- (2) pounds of fisheries resource processed for the fisheries business, by species.

**History:** Eff. 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#) (c)

### **15 AAC 75.060. Expenditures eligible for tax credit**

The following equipment and depreciable property are capital expenditures eligible for fisheries business tax credits under [AS 43.75.032](#) :

- (1) refrigeration equipment, or new plant construction or improvements made to depreciable property which are integrally related to the original installation of refrigeration equipment, if the equipment, construction, or improvements are dedicated to and necessary for the performance of the following functions at a shore-based seafood processing facility in Alaska:

- (A) manufacturing, storing, and delivering of ice;
  - (B) refrigerated holding or storing of processed seafood products, raw fish, or shellfish before processing or shipment; or
  - (C) seafood product freezing;
- (2) fish processing equipment, or new plant construction or improvements made to depreciable property which are integrally related to the original installation of fish processing equipment, if the equipment, construction, or improvements are necessary for the manufacturing of the following products at a shore-based seafood processing facility in Alaska:
- (A) round or dressed frozen fish or shellfish products;
  - (B) fresh or frozen cut or formed boneless portions;
  - (C) fresh or frozen fillet products;
  - (D) comminuted or minced fish products or products that are based on the use of comminuted or minced fish;
  - (E) surimi or products that are based on the use of surimi;
  - (F) fish or shellfish meal, oil, solubles, protein derivatives, pharmaceuticals, or biochemicals;
  - (G) canned salmon;
  - (H) smoked or cured seafood products;
  - (I) fish or shellfish products preserved by new or nontraditional methods, including aseptic handling, irradiation, controlled atmosphere storage, or the application of chemicals;
- (3) to be eligible under (2) of this section, the equipment, construction, or improvements must be dedicated to and necessary for appropriate processing functions, such as vessel unloading, raw material or finished product storage, weighing, roe separation, cutting, skinning, bone separation, can filling, forming, washing, mixing, grinding, pumping, concentrating, can seaming, cooking, retorting, drying, pressing, can washing, packaging, labeling, or the addition of chemicals, colors, or flavoring.

**History: Eff. 12/16/86, Register 101**

**Authority:** [AS 43.75.032](#)

[AS 43.75.140](#)

**15 AAC 75.070. Application for fisheries business tax credit**

To qualify for the fisheries business tax credit for eligible expenditures, as defined in 15 AAC [75.060](#), made between July 1, 1986 and December 31, 1989, a fisheries business must apply for the credit in advance of the capital expenditure on forms prescribed by the department. On the form, the fisheries business shall provide the following information:

- (1) the name of fisheries business;
- (2) the fisheries business license number of each processing facility owned by the fisheries business;
- (3) the mailing address for the fisheries business;
- (4) telephone number for the fisheries business;
- (5) the location of the processing facility for which eligible expenditures will be made;
- (6) a list of all equipment and improvements to depreciable property to be purchased or constructed and a description of their functions related to the processing of fish;
- (7) the approximate cost of each piece of equipment or improvement to depreciable property to be purchased or constructed;
- (8) the estimated date that the equipment or improvement to depreciable property is to be purchased or constructed, and the date it first will be placed into service;
- (9) if used equipment or a used improvement to depreciable property is to be purchased, a list of the names of the previous owners of the equipment or improvement, and the dates of their ownership.

**History: Eff. 8/12/87, Register 103**

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

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## [15 AAC 75.040. Statement of value; records](#)

(a) For periods before January 1, 1981, the department will, in its discretion, require a person contracting with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(b) The custom processor is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(c) For periods after December 31, 1980, the department will, in its discretion, require a person, other than a fisheries business, who contracts with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(d) The custom processor who processes a fisheries resource for a non-fisheries business is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(e) The records of the owner of the fisheries resource shall be open to audit for purposes of verifying the values reported under (a) and (c) of this section. The owner's records shall be subject to the same statute of limitations as the records of a fisheries business.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80; am 1/16/82, Register 81

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.140](#)

### 15 AAC 75.050. Statement to be provided by custom processors

After December 31, 1980, a person claiming a deduction under 15 AAC [75.030](#) for a fisheries resource processed for another fisheries business shall include in his return a schedule, using the form provided by the department, which shows the following information:

- (1) name, address, and fisheries business license number of each fisheries business for whom processing is done; and
- (2) pounds of fisheries resource processed for the fisheries business, by species.

**History: Eff. 9/18/81, Register 80**

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#) (c)

### 15 AAC 75.060. Expenditures eligible for tax credit

The following equipment and depreciable property are capital expenditures eligible for fisheries business tax credits under [AS 43.75.032](#) :

(1) refrigeration equipment, or new plant construction or improvements made to depreciable property which are integrally related to the original installation of refrigeration equipment, if the equipment, construction, or improvements are dedicated to and necessary for the performance of the following functions at a shore-based seafood processing facility in Alaska:

(A) manufacturing, storing, and delivering of ice;

(B) refrigerated holding or storing of processed seafood products, raw fish, or shellfish before processing or shipment; or

(C) seafood product freezing;

(2) fish processing equipment, or new plant construction or improvements made to depreciable property which are integrally related to the original installation of fish processing equipment, if the equipment, construction, or improvements are necessary for the manufacturing of the following products at a shore-based seafood processing facility in Alaska:

- (A) round or dressed frozen fish or shellfish products;
- (B) fresh or frozen cut or formed boneless portions;
- (C) fresh or frozen fillet products;
- (D) comminuted or minced fish products or products that are based on the use of comminuted or minced fish;
- (E) surimi or products that are based on the use of surimi;
- (F) fish or shellfish meal, oil, solubles, protein derivatives, pharmaceuticals, or biochemicals;
- (G) canned salmon;
- (H) smoked or cured seafood products;
- (I) fish or shellfish products preserved by new or nontraditional methods, including aseptic handling, irradiation, controlled atmosphere storage, or the application of chemicals;

(3) to be eligible under (2) of this section, the equipment, construction, or improvements must be dedicated to and necessary for appropriate processing functions, such as vessel unloading, raw material or finished product storage, weighing, roe separation, cutting, skinning, bone separation, can filling, forming, washing, mixing, grinding, pumping, concentrating, can seaming, cooking, retorting, drying, pressing, can washing, packaging, labeling, or the addition of chemicals, colors, or flavoring.

**History:** Eff. 12/16/86, Register 101

**Authority:** [AS 43.75.032](#)

[AS 43.75.140](#)

### **[15 AAC 75.070. Application for fisheries business tax credit](#)**

To qualify for the fisheries business tax credit for eligible expenditures, as defined in 15 AAC [75.060](#), made between July 1, 1986 and December 31, 1989, a fisheries business must apply for the credit in advance of the capital expenditure on forms prescribed by the department. On the form, the fisheries business shall provide the following information:

- (1) the name of fisheries business;
- (2) the fisheries business license number of each processing facility owned by the fisheries business;
- (3) the mailing address for the fisheries business;
- (4) telephone number for the fisheries business;
- (5) the location of the processing facility for which eligible expenditures will be made;
- (6) a list of all equipment and improvements to depreciable property to be purchased or constructed and a description of their functions related to the processing of fish;
- (7) the approximate cost of each piece of equipment or improvement to depreciable property to be purchased or constructed;
- (8) the estimated date that the equipment or improvement to depreciable property is to be purchased or constructed, and the date it first will be placed into service;
- (9) if used equipment or a used improvement to depreciable property is to be purchased, a list of the names of the previous owners of the equipment or improvement, and the dates of their ownership.

**History: Eff. 8/12/87, Register 103**

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

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**[15 AAC 75.080. Placed in service rule](#)**

- (a) In order for a credit to be applied against a fisheries business tax liability, the equipment or improvement to depreciable property that is the subject of the credit must be effectively placed in service in the state.
- (b) Equipment or improvements to depreciable property will be considered to have been placed in service in the earlier of the following tax years:

(1) the tax year in which, under the taxpayer's depreciation practice, the period for depreciation with respect to such improvements or equipment begins; or

(2) the tax year in which the equipment or improvement to depreciable property is placed in a condition or state of readiness and availability for a specifically assigned function integrally related to the manufacture of seafood products or fish processing functions described in 15 AAC [75.060](#).

(c) If otherwise qualifying as an eligible expenditure, the following property will be considered in a state of readiness and availability:

(1) parts acquired and set aside during the tax year for use as replacements for a particular machine in order to avoid operational time loss;

(2) operational fish processing equipment acquired during a tax year, where it is not practicable to use the equipment for its specifically assigned function in the fisheries business until the following year; and

(3) equipment acquired for a specifically assigned function which is operational but which is undergoing testing to eliminate defects.

(d) If the department has determined that certain expenditures are eligible for tax credit, but the expenditures do not reflect the full cost of the equipment or improvement to depreciable property because the total amount to be paid or incurred by the taxpayer is indeterminate, credit will be allowed to the taxpayer for the first tax year with respect to so much of the cost as has been paid or incurred as of the close of that year, and additional credit will be allowed to the taxpayer for subsequent eligible tax years with respect to additional expenditures made during each subsequent year.

(e) Notwithstanding (a) - (d) of this section and for fisheries business tax credit computation purposes only, equipment or improvements to depreciable property placed in service from July 1, 1986 through December 31, 1986 will be considered to have been first placed in service in tax year 1987.

**History:** Eff. 8/12/87, Register 103

**Authority:** [AS 43.05.080](#)

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## [15 AAC 75.050. Statement to be provided by custom processors](#)

After December 31, 1980, a person claiming a deduction under 15 AAC [75.030](#) for a fisheries resource processed for another fisheries business shall include in his return a schedule, using the form provided by the department, which shows the following information:

- (1) name, address, and fisheries business license number of each fisheries business for whom processing is done; and
- (2) pounds of fisheries resource processed for the fisheries business, by species.

**History:** Eff. 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#) (c)

## [15 AAC 75.060. Expenditures eligible for tax credit](#)

The following equipment and depreciable property are capital expenditures eligible for fisheries business tax credits under [AS 43.75.032](#) :

(1) refrigeration equipment, or new plant construction or improvements made to depreciable property which are integrally related to the original installation of refrigeration equipment, if the equipment, construction, or improvements are dedicated to and necessary for the performance of the following functions at a shore-based seafood processing facility in Alaska:

- (A) manufacturing, storing, and delivering of ice;
- (B) refrigerated holding or storing of processed seafood products, raw fish, or shellfish before processing or shipment; or
- (C) seafood product freezing;

(2) fish processing equipment, or new plant construction or improvements made to depreciable property which are integrally related to the original installation of fish processing equipment, if the equipment, construction, or improvements are necessary for

the manufacturing of the following products at a shore-based seafood processing facility in Alaska:

(A) round or dressed frozen fish or shellfish products;

(B) fresh or frozen cut or formed boneless portions;

(C) fresh or frozen fillet products;

(D) comminuted or minced fish products or products that are based on the use of comminuted or minced fish;

(E) surimi or products that are based on the use of surimi;

(F) fish or shellfish meal, oil, solubles, protein derivatives, pharmaceuticals, or biochemicals;

(G) canned salmon;

(H) smoked or cured seafood products;

(I) fish or shellfish products preserved by new or nontraditional methods, including aseptic handling, irradiation, controlled atmosphere storage, or the application of chemicals;

(3) to be eligible under (2) of this section, the equipment, construction, or improvements must be dedicated to and necessary for appropriate processing functions, such as vessel unloading, raw material or finished product storage, weighing, roe separation, cutting, skinning, bone separation, can filling, forming, washing, mixing, grinding, pumping, concentrating, can seaming, cooking, retorting, drying, pressing, can washing, packaging, labeling, or the addition of chemicals, colors, or flavoring.

**History:** Eff. 12/16/86, Register 101

**Authority:** [AS 43.75.032](#)

[AS 43.75.140](#)

**[15 AAC 75.070. Application for fisheries business tax credit](#)**

To qualify for the fisheries business tax credit for eligible expenditures, as defined in 15 AAC [75.060](#), made between July 1, 1986 and December 31, 1989, a fisheries business

must apply for the credit in advance of the capital expenditure on forms prescribed by the department. On the form, the fisheries business shall provide the following information:

- (1) the name of fisheries business;
- (2) the fisheries business license number of each processing facility owned by the fisheries business;
- (3) the mailing address for the fisheries business;
- (4) telephone number for the fisheries business;
- (5) the location of the processing facility for which eligible expenditures will be made;
- (6) a list of all equipment and improvements to depreciable property to be purchased or constructed and a description of their functions related to the processing of fish;
- (7) the approximate cost of each piece of equipment or improvement to depreciable property to be purchased or constructed;
- (8) the estimated date that the equipment or improvement to depreciable property is to be purchased or constructed, and the date it first will be placed into service;
- (9) if used equipment or a used improvement to depreciable property is to be purchased, a list of the names of the previous owners of the equipment or improvement, and the dates of their ownership.

**History:** Eff. 8/12/87, Register 103

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

Sec. 6, ch. 79,

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**[15 AAC 75.080. Placed in service rule](#)**

(a) In order for a credit to be applied against a fisheries business tax liability, the equipment or improvement to depreciable property that is the subject of the credit must be effectively placed in service in the state.

(b) Equipment or improvements to depreciable property will be considered to have been placed in service in the earlier of the following tax years:

(1) the tax year in which, under the taxpayer's depreciation practice, the period for depreciation with respect to such improvements or equipment begins; or

(2) the tax year in which the equipment or improvement to depreciable property is placed in a condition or state of readiness and availability for a specifically assigned function integrally related to the manufacture of seafood products or fish processing functions described in 15 AAC [75.060](#).

(c) If otherwise qualifying as an eligible expenditure, the following property will be considered in a state of readiness and availability:

(1) parts acquired and set aside during the tax year for use as replacements for a particular machine in order to avoid operational time loss;

(2) operational fish processing equipment acquired during a tax year, where it is not practicable to use the equipment for its specifically assigned function in the fisheries business until the following year; and

(3) equipment acquired for a specifically assigned function which is operational but which is undergoing testing to eliminate defects.

(d) If the department has determined that certain expenditures are eligible for tax credit, but the expenditures do not reflect the full cost of the equipment or improvement to depreciable property because the total amount to be paid or incurred by the taxpayer is indeterminate, credit will be allowed to the taxpayer for the first tax year with respect to so much of the cost as has been paid or incurred as of the close of that year, and additional credit will be allowed to the taxpayer for subsequent eligible tax years with respect to additional expenditures made during each subsequent year.

(e) Notwithstanding (a) - (d) of this section and for fisheries business tax credit computation purposes only, equipment or improvements to depreciable property placed in service from July 1, 1986 through December 31, 1986 will be considered to have been first placed in service in tax year 1987.

**History:** Eff. 8/12/87, Register 103

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

Sec. 6, ch. 79,

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**15 AAC 75.085. Exception to placed-in-service rule**

(a) A fisheries business is entitled to a credit for those expenditures actually made through December 31, 1989 and approved by the department for improvements made to depreciable property or for new plant construction, even though improvements or construction were not completed and the facility was not placed in service as of December 31, 1989 if the following conditions are met:

(1) the expenditures for the construction of a new plant or plant improvements were substantially made on or before December 31, 1989;

(2) facts and circumstances beyond the control of the fisheries business taking the credit delayed or postponed the placing in service of the facility or improvements beyond December 31, 1989;

(3) completion of the improvements or construction, and placement of the improvements or facility into useful service are made before December 31, 1990; and,

(4) the fisheries business applies for and receives from the department, as provided in this section, a waiver from the placed-in-service rule as provided by 15 AAC [75.080](#).

(b) On or before the due date of its 1989 fisheries business tax return, a fisheries business shall apply in writing to the department for a waiver from the placed-in-service rule and provide the following information:

(1) the status of the construction and verification that construction of the facility was substantially complete as of December 31, 1989;

(2) the current status of the construction as of the time of applying for the waiver; and,

(3) a complete explanation of those facts and circumstances that delayed or postponed completion of the construction beyond December 31, 1989.

(c) A fisheries business is not entitled to a tax credit for expenditures made before December 31, 1989 if it fails to obtain a waiver from the placed-in-service rule

(1) before claiming credit for those expenditures on its fisheries business tax return; or,

(2) before the due date of the return, whichever is earlier.

(d) For purposes of this section, "substantially complete" means that more than 50 percent of the total expenditures for approved improvements or new plant construction were made by December 31, 1989.

(e) Credit is limited in all cases to those expenditures actually made before January 1, 1990.

**History: Eff. 12/22/89, Register 113**

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)



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## [15 AAC 75.060. Expenditures eligible for tax credit](#)

The following equipment and depreciable property are capital expenditures eligible for fisheries business tax credits under [AS 43.75.032](#) :

(1) refrigeration equipment, or new plant construction or improvements made to depreciable property which are integrally related to the original installation of refrigeration equipment, if the equipment, construction, or improvements are dedicated to and necessary for the performance of the following functions at a shore-based seafood processing facility in Alaska:

(A) manufacturing, storing, and delivering of ice;

(B) refrigerated holding or storing of processed seafood products, raw fish, or shellfish before processing or shipment; or

(C) seafood product freezing;

(2) fish processing equipment, or new plant construction or improvements made to depreciable property which are integrally related to the original installation of fish processing equipment, if the equipment, construction, or improvements are necessary for the manufacturing of the following products at a shore-based seafood processing facility in Alaska:

(A) round or dressed frozen fish or shellfish products;

(B) fresh or frozen cut or formed boneless portions;

(C) fresh or frozen fillet products;

(D) comminuted or minced fish products or products that are based on the use of comminuted or minced fish;

(E) surimi or products that are based on the use of surimi;

(F) fish or shellfish meal, oil, solubles, protein derivatives, pharmaceuticals, or biochemicals;

(G) canned salmon;

(H) smoked or cured seafood products;

(I) fish or shellfish products preserved by new or nontraditional methods, including aseptic handling, irradiation, controlled atmosphere storage, or the application of chemicals;

(3) to be eligible under (2) of this section, the equipment, construction, or improvements must be dedicated to and necessary for appropriate processing functions, such as vessel unloading, raw material or finished product storage, weighing, roe separation, cutting, skinning, bone separation, can filling, forming, washing, mixing, grinding, pumping, concentrating, can seaming, cooking, retorting, drying, pressing, can washing, packaging, labeling, or the addition of chemicals, colors, or flavoring.

**History: Eff. 12/16/86, Register 101**

**Authority:** [AS 43.75.032](#)

[AS 43.75.140](#)

### **15 AAC 75.070. Application for fisheries business tax credit**

To qualify for the fisheries business tax credit for eligible expenditures, as defined in 15 AAC [75.060](#), made between July 1, 1986 and December 31, 1989, a fisheries business must apply for the credit in advance of the capital expenditure on forms prescribed by the department. On the form, the fisheries business shall provide the following information:

- (1) the name of fisheries business;
- (2) the fisheries business license number of each processing facility owned by the fisheries business;
- (3) the mailing address for the fisheries business;
- (4) telephone number for the fisheries business;
- (5) the location of the processing facility for which eligible expenditures will be made;
- (6) a list of all equipment and improvements to depreciable property to be purchased or constructed and a description of their functions related to the processing of fish;
- (7) the approximate cost of each piece of equipment or improvement to depreciable property to be purchased or constructed;

(8) the estimated date that the equipment or improvement to depreciable property is to be purchased or constructed, and the date it first will be placed into service;

(9) if used equipment or a used improvement to depreciable property is to be purchased, a list of the names of the previous owners of the equipment or improvement, and the dates of their ownership.

**History: Eff. 8/12/87, Register 103**

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

Sec. 6, ch. 79,

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**[15 AAC 75.080. Placed in service rule](#)**

(a) In order for a credit to be applied against a fisheries business tax liability, the equipment or improvement to depreciable property that is the subject of the credit must be effectively placed in service in the state.

(b) Equipment or improvements to depreciable property will be considered to have been placed in service in the earlier of the following tax years:

(1) the tax year in which, under the taxpayer's depreciation practice, the period for depreciation with respect to such improvements or equipment begins; or

(2) the tax year in which the equipment or improvement to depreciable property is placed in a condition or state of readiness and availability for a specifically assigned function integrally related to the manufacture of seafood products or fish processing functions described in 15 AAC [75.060](#).

(c) If otherwise qualifying as an eligible expenditure, the following property will be considered in a state of readiness and availability:

(1) parts acquired and set aside during the tax year for use as replacements for a particular machine in order to avoid operational time loss;

(2) operational fish processing equipment acquired during a tax year, where it is not

practicable to use the equipment for its specifically assigned function in the fisheries business until the following year; and

(3) equipment acquired for a specifically assigned function which is operational but which is undergoing testing to eliminate defects.

(d) If the department has determined that certain expenditures are eligible for tax credit, but the expenditures do not reflect the full cost of the equipment or improvement to depreciable property because the total amount to be paid or incurred by the taxpayer is indeterminate, credit will be allowed to the taxpayer for the first tax year with respect to so much of the cost as has been paid or incurred as of the close of that year, and additional credit will be allowed to the taxpayer for subsequent eligible tax years with respect to additional expenditures made during each subsequent year.

(e) Notwithstanding (a) - (d) of this section and for fisheries business tax credit computation purposes only, equipment or improvements to depreciable property placed in service from July 1, 1986 through December 31, 1986 will be considered to have been first placed in service in tax year 1987.

**History: Eff. 8/12/87, Register 103**

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

Sec. 6, ch. 79,

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### **[15 AAC 75.085. Exception to placed-in-service rule](#)**

(a) A fisheries business is entitled to a credit for those expenditures actually made through December 31, 1989 and approved by the department for improvements made to depreciable property or for new plant construction, even though improvements or construction were not completed and the facility was not placed in service as of December 31, 1989 if the following conditions are met:

(1) the expenditures for the construction of a new plant or plant improvements were substantially made on or before December 31, 1989;

(2) facts and circumstances beyond the control of the fisheries business taking the credit delayed or postponed the placing in service of the facility or improvements beyond December 31, 1989;

- (3) completion of the improvements or construction, and placement of the improvements or facility into useful service are made before December 31, 1990; and,
- (4) the fisheries business applies for and receives from the department, as provided in this section, a waiver from the placed-in-service rule as provided by 15 AAC [75.080](#).
- (b) On or before the due date of its 1989 fisheries business tax return, a fisheries business shall apply in writing to the department for a waiver from the placed-in-service rule and provide the following information:
- (1) the status of the construction and verification that construction of the facility was substantially complete as of December 31, 1989;
  - (2) the current status of the construction as of the time of applying for the waiver; and,
  - (3) a complete explanation of those facts and circumstances that delayed or postponed completion of the construction beyond December 31, 1989.
- (c) A fisheries business is not entitled to a tax credit for expenditures made before December 31, 1989 if it fails to obtain a waiver from the placed-in-service rule
- (1) before claiming credit for those expenditures on its fisheries business tax return; or,
  - (2) before the due date of the return, whichever is earlier.
- (d) For purposes of this section, "substantially complete" means that more than 50 percent of the total expenditures for approved improvements or new plant construction were made by December 31, 1989.
- (e) Credit is limited in all cases to those expenditures actually made before January 1, 1990.

**History:** Eff. 12/22/89, Register 113

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

**[15 AAC 75.090. Limitation on credit](#)**

- (a) If a taxpayer is operating both shore-based and floating fish processor facilities in the

same tax year that eligible capital expenditures are made, the total credit that may be claimed in that tax year may not exceed 50 percent of the taxpayer's combined fisheries business tax liability incurred at all of the taxpayer's fish processing facilities. However, in no event will the fisheries business tax credit generated at a processing facility in one tax year be applied to the fisheries business tax liability incurred at another processing facility in a subsequent year if the other facility was not owned by the taxpayer in the tax year the capital expenditure was made. The following are illustrative examples:

(1) Company F solely owns and operates a shore-based processing facility in Alaska and a floating freezership. In 1987, the company spent \$1,000,000 in adding new refrigeration equipment and capacity to its shore-based plant. The company's 1987 fisheries business tax liability at its shore-based plant is \$200,000 and at its floating facility is \$50,000. The 1987 fish tax credit is limited to \$125,000, one-half of the combined liabilities of both facilities. The remaining \$375,000 credit is available to offset taxes incurred in tax year 1988.

(2) Assume the same facts as in (1), except that in 1988 Company F acquires a second floating freezership and makes no additional eligible capital expenditures to its shore-based facility. For tax year 1988, the new company has a fish tax liability at its shore-based facility of \$200,000, at the original floating facility of \$50,000 and at the acquired facility of \$150,000. The 1988 fisheries business tax credit is again limited to \$125,000. The unused credit cannot be used to offset fisheries business tax incurred at the new facility, which was not owned in the year the relevant capital expenditure was made.

(b) A fisheries business tax credit will not be approved if the fisheries business has any arrears or outstanding liability to the state under [AS 43.75](#) which could result in a lien under [AS 43.10.035](#) (a), irrespective of whether the arrears or outstanding liability arose out of the business activity of the facility for which the expenditure was made. An amount properly and timely disputed under the provisions of [AS 43.05.240](#), and regarding which the appeal process under [AS 43.05.240](#) is not concluded, does not constitute an amount in arrears or an outstanding liability.

(c) No credit will be approved for otherwise eligible expenditures made to acquire equipment or an improvement to depreciable property from another fisheries business in which there exists substantial common ownership. For purposes of this subsection, "substantial common ownership" means a 50 percent or greater direct or constructive ownership interest; constructive ownership will be determined according to the provisions of 26 U.S.C. 318 (Internal Revenue Code § 318) in effect on August 12, 1987.

**History:** Eff. 8/12/87, Register 103

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

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## [15 AAC 75.070. Application for fisheries business tax credit](#)

To qualify for the fisheries business tax credit for eligible expenditures, as defined in 15 AAC [75.060](#), made between July 1, 1986 and December 31, 1989, a fisheries business must apply for the credit in advance of the capital expenditure on forms prescribed by the department. On the form, the fisheries business shall provide the following information:

- (1) the name of fisheries business;
- (2) the fisheries business license number of each processing facility owned by the fisheries business;
- (3) the mailing address for the fisheries business;
- (4) telephone number for the fisheries business;
- (5) the location of the processing facility for which eligible expenditures will be made;
- (6) a list of all equipment and improvements to depreciable property to be purchased or constructed and a description of their functions related to the processing of fish;
- (7) the approximate cost of each piece of equipment or improvement to depreciable property to be purchased or constructed;
- (8) the estimated date that the equipment or improvement to depreciable property is to be purchased or constructed, and the date it first will be placed into service;
- (9) if used equipment or a used improvement to depreciable property is to be purchased, a list of the names of the previous owners of the equipment or improvement, and the dates of their ownership.

**History:** Eff. 8/12/87, Register 103

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

Sec. 6, ch. 79,

SLA 1986

**15 AAC 75.080. Placed in service rule**

(a) In order for a credit to be applied against a fisheries business tax liability, the equipment or improvement to depreciable property that is the subject of the credit must be effectively placed in service in the state.

(b) Equipment or improvements to depreciable property will be considered to have been placed in service in the earlier of the following tax years:

(1) the tax year in which, under the taxpayer's depreciation practice, the period for depreciation with respect to such improvements or equipment begins; or

(2) the tax year in which the equipment or improvement to depreciable property is placed in a condition or state of readiness and availability for a specifically assigned function integrally related to the manufacture of seafood products or fish processing functions described in 15 AAC [75.060](#).

(c) If otherwise qualifying as an eligible expenditure, the following property will be considered in a state of readiness and availability:

(1) parts acquired and set aside during the tax year for use as replacements for a particular machine in order to avoid operational time loss;

(2) operational fish processing equipment acquired during a tax year, where it is not practicable to use the equipment for its specifically assigned function in the fisheries business until the following year; and

(3) equipment acquired for a specifically assigned function which is operational but which is undergoing testing to eliminate defects.

(d) If the department has determined that certain expenditures are eligible for tax credit, but the expenditures do not reflect the full cost of the equipment or improvement to depreciable property because the total amount to be paid or incurred by the taxpayer is indeterminate, credit will be allowed to the taxpayer for the first tax year with respect to so much of the cost as has been paid or incurred as of the close of that year, and additional credit will be allowed to the taxpayer for subsequent eligible tax years with respect to additional expenditures made during each subsequent year.

(e) Notwithstanding (a) - (d) of this section and for fisheries business tax credit computation purposes only, equipment or improvements to depreciable property placed in service from July 1, 1986 through December 31, 1986 will be considered to have been

first placed in service in tax year 1987.

**History: Eff. 8/12/87, Register 103**

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

Sec. 6, ch. 79,

SLA 1986

**15 AAC 75.085. Exception to placed-in-service rule**

(a) A fisheries business is entitled to a credit for those expenditures actually made through December 31, 1989 and approved by the department for improvements made to depreciable property or for new plant construction, even though improvements or construction were not completed and the facility was not placed in service as of December 31, 1989 if the following conditions are met:

(1) the expenditures for the construction of a new plant or plant improvements were substantially made on or before December 31, 1989;

(2) facts and circumstances beyond the control of the fisheries business taking the credit delayed or postponed the placing in service of the facility or improvements beyond December 31, 1989;

(3) completion of the improvements or construction, and placement of the improvements or facility into useful service are made before December 31, 1990; and,

(4) the fisheries business applies for and receives from the department, as provided in this section, a waiver from the placed-in-service rule as provided by 15 AAC [75.080](#).

(b) On or before the due date of its 1989 fisheries business tax return, a fisheries business shall apply in writing to the department for a waiver from the placed-in-service rule and provide the following information:

(1) the status of the construction and verification that construction of the facility was substantially complete as of December 31, 1989;

(2) the current status of the construction as of the time of applying for the waiver; and,

(3) a complete explanation of those facts and circumstances that delayed or postponed completion of the construction beyond December 31, 1989.

(c) A fisheries business is not entitled to a tax credit for expenditures made before December 31, 1989 if it fails to obtain a waiver from the placed-in-service rule

(1) before claiming credit for those expenditures on its fisheries business tax return; or,

(2) before the due date of the return, whichever is earlier.

(d) For purposes of this section, "substantially complete" means that more than 50 percent of the total expenditures for approved improvements or new plant construction were made by December 31, 1989.

(e) Credit is limited in all cases to those expenditures actually made before January 1, 1990.

**History:** Eff. 12/22/89, Register 113

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

### **15 AAC 75.090. Limitation on credit**

(a) If a taxpayer is operating both shore-based and floating fish processor facilities in the same tax year that eligible capital expenditures are made, the total credit that may be claimed in that tax year may not exceed 50 percent of the taxpayer's combined fisheries business tax liability incurred at all of the taxpayer's fish processing facilities. However, in no event will the fisheries business tax credit generated at a processing facility in one tax year be applied to the fisheries business tax liability incurred at another processing facility in a subsequent year if the other facility was not owned by the taxpayer in the tax year the capital expenditure was made. The following are illustrative examples:

(1) Company F solely owns and operates a shore-based processing facility in Alaska and a floating freezership. In 1987, the company spent \$1,000,000 in adding new refrigeration equipment and capacity to its shore-based plant. The company's 1987 fisheries business tax liability at its shore-based plant is \$200,000 and at its floating facility is \$50,000. The 1987 fish tax credit is limited to \$125,000, one-half of the combined liabilities of both facilities. The remaining \$375,000 credit is available to offset taxes incurred in tax year 1988.

(2) Assume the same facts as in (1), except that in 1988 Company F acquires a second

floating freezership and makes no additional eligible capital expenditures to its shore-based facility. For tax year 1988, the new company has a fish tax liability at its shore-based facility of \$200,000, at the original floating facility of \$50,000 and at the acquired facility of \$150,000. The 1988 fisheries business tax credit is again limited to \$125,000. The unused credit cannot be used to offset fisheries business tax incurred at the new facility, which was not owned in the year the relevant capital expenditure was made.

(b) A fisheries business tax credit will not be approved if the fisheries business has any arrears or outstanding liability to the state under [AS 43.75](#) which could result in a lien under [AS 43.10.035](#) (a), irrespective of whether the arrears or outstanding liability arose out of the business activity of the facility for which the expenditure was made. An amount properly and timely disputed under the provisions of [AS 43.05.240](#) , and regarding which the appeal process under [AS 43.05.240](#) is not concluded, does not constitute an amount in arrears or an outstanding liability.

(c) No credit will be approved for otherwise eligible expenditures made to acquire equipment or an improvement to depreciable property from another fisheries business in which there exists substantial common ownership. For purposes of this subsection, "substantial common ownership" means a 50 percent or greater direct or constructive ownership interest; constructive ownership will be determined according to the provisions of 26 U.S.C. 318 (Internal Revenue Code § 318) in effect on August 12, 1987.

**History: Eff. 8/12/87, Register 103**

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

Sec. 6, ch. 79,

SLA 1986

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## **Article 2**

### **Tax Imposed on Acquisition of Fisheries Resources**

Section

[100. Tax imposed on acquisition of fisheries resources.](#)

**[15 AAC 75.100. Tax imposed on acquisition of fisheries resources](#)**

(a) A person who takes, purchases or otherwise acquires a fisheries resource, and who transports the fisheries resource to a point outside the taxing jurisdiction of the state, before processing the fisheries resource, is subject to the tax in [AS 43.75.015](#) . This subsection does not apply to a commercial transportation carrier which performs a transportation service for a person subject to the tax.

(b) A person described in (a) of this section who processes the fisheries resource shall pay the rate of tax which he would pay if the processing took place within the taxing jurisdiction of the state.

(c) A person described in (a) of this section who does not process the fisheries resource shall pay the rate of tax which the fisheries business to which the fisheries resources are sold would pay if the fisheries business were located within the taxing jurisdiction of the state. There is a rebuttable presumption that the fisheries resources were sold to a floating fisheries business.

(d) The tax imposed by this section will be computed on the value of the fisheries resources in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(3\)](#) and (6).

(e) A person described in (a) of this section who does not process the fisheries resource and who sells the fisheries resource outside the taxing jurisdiction of the state to someone other than a fisheries business is presumed to be liable for the same rate of tax as a floating fisheries business.

**History: Eff. 9/9/81, Register 79; am 9/18/81, Register 80**



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## [15 AAC 75.080. Placed in service rule](#)

(a) In order for a credit to be applied against a fisheries business tax liability, the equipment or improvement to depreciable property that is the subject of the credit must be effectively placed in service in the state.

(b) Equipment or improvements to depreciable property will be considered to have been placed in service in the earlier of the following tax years:

(1) the tax year in which, under the taxpayer's depreciation practice, the period for depreciation with respect to such improvements or equipment begins; or

(2) the tax year in which the equipment or improvement to depreciable property is placed in a condition or state of readiness and availability for a specifically assigned function integrally related to the manufacture of seafood products or fish processing functions described in 15 AAC [75.060](#).

(c) If otherwise qualifying as an eligible expenditure, the following property will be considered in a state of readiness and availability:

(1) parts acquired and set aside during the tax year for use as replacements for a particular machine in order to avoid operational time loss;

(2) operational fish processing equipment acquired during a tax year, where it is not practicable to use the equipment for its specifically assigned function in the fisheries business until the following year; and

(3) equipment acquired for a specifically assigned function which is operational but which is undergoing testing to eliminate defects.

(d) If the department has determined that certain expenditures are eligible for tax credit, but the expenditures do not reflect the full cost of the equipment or improvement to depreciable property because the total amount to be paid or incurred by the taxpayer is indeterminate, credit will be allowed to the taxpayer for the first tax year with respect to so much of the cost as has been paid or incurred as of the close of that year, and additional credit will be allowed to the taxpayer for subsequent eligible tax years with respect to additional expenditures made during each subsequent year.

(e) Notwithstanding (a) - (d) of this section and for fisheries business tax credit computation purposes only, equipment or improvements to depreciable property placed in

service from July 1, 1986 through December 31, 1986 will be considered to have been first placed in service in tax year 1987.

**History: Eff. 8/12/87, Register 103**

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

Sec. 6, ch. 79,

SLA 1986

**[15 AAC 75.085. Exception to placed-in-service rule](#)**

(a) A fisheries business is entitled to a credit for those expenditures actually made through December 31, 1989 and approved by the department for improvements made to depreciable property or for new plant construction, even though improvements or construction were not completed and the facility was not placed in service as of December 31, 1989 if the following conditions are met:

(1) the expenditures for the construction of a new plant or plant improvements were substantially made on or before December 31, 1989;

(2) facts and circumstances beyond the control of the fisheries business taking the credit delayed or postponed the placing in service of the facility or improvements beyond December 31, 1989;

(3) completion of the improvements or construction, and placement of the improvements or facility into useful service are made before December 31, 1990; and,

(4) the fisheries business applies for and receives from the department, as provided in this section, a waiver from the placed-in-service rule as provided by 15 AAC [75.080](#).

(b) On or before the due date of its 1989 fisheries business tax return, a fisheries business shall apply in writing to the department for a waiver from the placed-in-service rule and provide the following information:

(1) the status of the construction and verification that construction of the facility was substantially complete as of December 31, 1989;

(2) the current status of the construction as of the time of applying for the waiver; and,

(3) a complete explanation of those facts and circumstances that delayed or postponed completion of the construction beyond December 31, 1989.

(c) A fisheries business is not entitled to a tax credit for expenditures made before December 31, 1989 if it fails to obtain a waiver from the placed-in-service rule

(1) before claiming credit for those expenditures on its fisheries business tax return; or,

(2) before the due date of the return, whichever is earlier.

(d) For purposes of this section, "substantially complete" means that more than 50 percent of the total expenditures for approved improvements or new plant construction were made by December 31, 1989.

(e) Credit is limited in all cases to those expenditures actually made before January 1, 1990.

**History:** Eff. 12/22/89, Register 113

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

### **15 AAC 75.090. Limitation on credit**

(a) If a taxpayer is operating both shore-based and floating fish processor facilities in the same tax year that eligible capital expenditures are made, the total credit that may be claimed in that tax year may not exceed 50 percent of the taxpayer's combined fisheries business tax liability incurred at all of the taxpayer's fish processing facilities. However, in no event will the fisheries business tax credit generated at a processing facility in one tax year be applied to the fisheries business tax liability incurred at another processing facility in a subsequent year if the other facility was not owned by the taxpayer in the tax year the capital expenditure was made. The following are illustrative examples:

(1) Company F solely owns and operates a shore-based processing facility in Alaska and a floating freezership. In 1987, the company spent \$1,000,000 in adding new refrigeration equipment and capacity to its shore-based plant. The company's 1987 fisheries business tax liability at its shore-based plant is \$200,000 and at its floating facility is \$50,000. The 1987 fish tax credit is limited to \$125,000, one-half of the combined liabilities of both facilities. The remaining \$375,000 credit is available to offset taxes incurred in tax year 1988.

(2) Assume the same facts as in (1), except that in 1988 Company F acquires a second floating freezership and makes no additional eligible capital expenditures to its shore-based facility. For tax year 1988, the new company has a fish tax liability at its shore-based facility of \$200,000, at the original floating facility of \$50,000 and at the acquired facility of \$150,000. The 1988 fisheries business tax credit is again limited to \$125,000. The unused credit cannot be used to offset fisheries business tax incurred at the new facility, which was not owned in the year the relevant capital expenditure was made.

(b) A fisheries business tax credit will not be approved if the fisheries business has any arrears or outstanding liability to the state under [AS 43.75](#) which could result in a lien under [AS 43.10.035](#) (a), irrespective of whether the arrears or outstanding liability arose out of the business activity of the facility for which the expenditure was made. An amount properly and timely disputed under the provisions of [AS 43.05.240](#) , and regarding which the appeal process under [AS 43.05.240](#) is not concluded, does not constitute an amount in arrears or an outstanding liability.

(c) No credit will be approved for otherwise eligible expenditures made to acquire equipment or an improvement to depreciable property from another fisheries business in which there exists substantial common ownership. For purposes of this subsection, "substantial common ownership" means a 50 percent or greater direct or constructive ownership interest; constructive ownership will be determined according to the provisions of 26 U.S.C. 318 (Internal Revenue Code § 318) in effect on August 12, 1987.

**History: Eff. 8/12/87, Register 103**

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

Sec. 6, ch. 79,

SLA 1986

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## **[Article 2](#)**

### **Tax Imposed on Acquisition of Fisheries Resources**

Section

[100. Tax imposed on acquisition of fisheries resources.](#)

## [15 AAC 75.100. Tax imposed on acquisition of fisheries resources](#)

(a) A person who takes, purchases or otherwise acquires a fisheries resource, and who transports the fisheries resource to a point outside the taxing jurisdiction of the state, before processing the fisheries resource, is subject to the tax in [AS 43.75.015](#) . This subsection does not apply to a commercial transportation carrier which performs a transportation service for a person subject to the tax.

(b) A person described in (a) of this section who processes the fisheries resource shall pay the rate of tax which he would pay if the processing took place within the taxing jurisdiction of the state.

(c) A person described in (a) of this section who does not process the fisheries resource shall pay the rate of tax which the fisheries business to which the fisheries resources are sold would pay if the fisheries business were located within the taxing jurisdiction of the state. There is a rebuttable presumption that the fisheries resources were sold to a floating fisheries business.

(d) The tax imposed by this section will be computed on the value of the fisheries resources in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(3\)](#) and (6).

(e) A person described in (a) of this section who does not process the fisheries resource and who sells the fisheries resource outside the taxing jurisdiction of the state to someone other than a fisheries business is presumed to be liable for the same rate of tax as a floating fisheries business.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.100](#)

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### [Article 3](#)

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Section

[200 - 280. \(Reserved\).](#)

[290. Shore-based fisheries business.](#)

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[\*\*15 AAC 75.200. - 15 AAC 75.280\*\*](#)

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## [15 AAC 75.085. Exception to placed-in-service rule](#)

(a) A fisheries business is entitled to a credit for those expenditures actually made through December 31, 1989 and approved by the department for improvements made to depreciable property or for new plant construction, even though improvements or construction were not completed and the facility was not placed in service as of December 31, 1989 if the following conditions are met:

(1) the expenditures for the construction of a new plant or plant improvements were substantially made on or before December 31, 1989;

(2) facts and circumstances beyond the control of the fisheries business taking the credit delayed or postponed the placing in service of the facility or improvements beyond December 31, 1989;

(3) completion of the improvements or construction, and placement of the improvements or facility into useful service are made before December 31, 1990; and,

(4) the fisheries business applies for and receives from the department, as provided in this section, a waiver from the placed-in-service rule as provided by 15 AAC [75.080](#).

(b) On or before the due date of its 1989 fisheries business tax return, a fisheries business shall apply in writing to the department for a waiver from the placed-in-service rule and provide the following information:

(1) the status of the construction and verification that construction of the facility was substantially complete as of December 31, 1989;

(2) the current status of the construction as of the time of applying for the waiver; and,

(3) a complete explanation of those facts and circumstances that delayed or postponed completion of the construction beyond December 31, 1989.

(c) A fisheries business is not entitled to a tax credit for expenditures made before December 31, 1989 if it fails to obtain a waiver from the placed-in-service rule

(1) before claiming credit for those expenditures on its fisheries business tax return; or,

(2) before the due date of the return, whichever is earlier.

(d) For purposes of this section, "substantially complete" means that more than 50 percent of the total expenditures for approved improvements or new plant construction were made by December 31, 1989.

(e) Credit is limited in all cases to those expenditures actually made before January 1, 1990.

**History: Eff. 12/22/89, Register 113**

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

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(2) Assume the same facts as in (1), except that in 1988 Company F acquires a second floating freezership and makes no additional eligible capital expenditures to its shore-based facility. For tax year 1988, the new company has a fish tax liability at its shore-based facility of \$200,000, at the original floating facility of \$50,000 and at the acquired facility of \$150,000. The 1988 fisheries business tax credit is again limited to \$125,000. The unused credit cannot be used to offset fisheries business tax incurred at the new facility, which was not owned in the year the relevant capital expenditure was made.

(b) A fisheries business tax credit will not be approved if the fisheries business has any arrears or outstanding liability to the state under [AS 43.75](#) which could result in a lien under [AS 43.10.035](#) (a), irrespective of whether the arrears or outstanding liability arose

out of the business activity of the facility for which the expenditure was made. An amount properly and timely disputed under the provisions of [AS 43.05.240](#) , and regarding which the appeal process under [AS 43.05.240](#) is not concluded, does not constitute an amount in arrears or an outstanding liability.

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**History:** Eff. 8/12/87, Register 103

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

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## [Article 2](#)

### **Tax Imposed on Acquisition of Fisheries Resources**

Section

[100. Tax imposed on acquisition of fisheries resources.](#)

[15 AAC 75.100. Tax imposed on acquisition of fisheries resources](#)

(a) A person who takes, purchases or otherwise acquires a fisheries resource, and who transports the fisheries resource to a point outside the taxing jurisdiction of the state, before processing the fisheries resource, is subject to the tax in [AS 43.75.015](#) . This subsection does not apply to a commercial transportation carrier which performs a transportation service for a person subject to the tax.

(b) A person described in (a) of this section who processes the fisheries resource shall pay the rate of tax which he would pay if the processing took place within the taxing jurisdiction of the state.

(c) A person described in (a) of this section who does not process the fisheries resource shall pay the rate of tax which the fisheries business to which the fisheries resources are sold would pay if the fisheries business were located within the taxing jurisdiction of the state. There is a rebuttable presumption that the fisheries resources were sold to a floating fisheries business.

(d) The tax imposed by this section will be computed on the value of the fisheries resources in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(3\)](#) and (6).

(e) A person described in (a) of this section who does not process the fisheries resource and who sells the fisheries resource outside the taxing jurisdiction of the state to someone other than a fisheries business is presumed to be liable for the same rate of tax as a floating fisheries business.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.100](#)

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### [Article 3](#)

#### **General Provisions**

#### Section

[200 - 280. \(Reserved\).](#)

[290. Shore-based fisheries business.](#)

[300. Definitions.](#)

[15 AAC 75.200. - 15 AAC 75.280](#)

Reserved.

[15 AAC 75.290. Shore-based fisheries business](#)

A fisheries business operated from a floating vessel is not permanently attached to the land. A fisheries business operated from a floating vessel is a shore-based fisheries business only if it remains anchored in one place and does not move from that anchorage during an entire tax year. A movement of the vessel from the anchorage, for any reason, including dry-dock, repairs, maintenance, or a new processing location, either to another location in the state or to another location outside the state, disqualifies the fisheries business as a shore-based fisheries business.

**History: Eff. 9/9/81, Register 79**

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)



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## [15 AAC 75.090. Limitation on credit](#)

(a) If a taxpayer is operating both shore-based and floating fish processor facilities in the same tax year that eligible capital expenditures are made, the total credit that may be claimed in that tax year may not exceed 50 percent of the taxpayer's combined fisheries business tax liability incurred at all of the taxpayer's fish processing facilities. However, in no event will the fisheries business tax credit generated at a processing facility in one tax year be applied to the fisheries business tax liability incurred at another processing facility in a subsequent year if the other facility was not owned by the taxpayer in the tax year the capital expenditure was made. The following are illustrative examples:

(1) Company F solely owns and operates a shore-based processing facility in Alaska and a floating freezership. In 1987, the company spent \$1,000,000 in adding new refrigeration equipment and capacity to its shore-based plant. The company's 1987 fisheries business tax liability at its shore-based plant is \$200,000 and at its floating facility is \$50,000. The 1987 fish tax credit is limited to \$125,000, one-half of the combined liabilities of both facilities. The remaining \$375,000 credit is available to offset taxes incurred in tax year 1988.

(2) Assume the same facts as in (1), except that in 1988 Company F acquires a second floating freezership and makes no additional eligible capital expenditures to its shore-based facility. For tax year 1988, the new company has a fish tax liability at its shore-based facility of \$200,000, at the original floating facility of \$50,000 and at the acquired facility of \$150,000. The 1988 fisheries business tax credit is again limited to \$125,000. The unused credit cannot be used to offset fisheries business tax incurred at the new facility, which was not owned in the year the relevant capital expenditure was made.

(b) A fisheries business tax credit will not be approved if the fisheries business has any arrears or outstanding liability to the state under [AS 43.75](#) which could result in a lien under [AS 43.10.035](#) (a), irrespective of whether the arrears or outstanding liability arose out of the business activity of the facility for which the expenditure was made. An amount properly and timely disputed under the provisions of [AS 43.05.240](#), and regarding which the appeal process under [AS 43.05.240](#) is not concluded, does not constitute an amount in arrears or an outstanding liability.

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**History: Eff. 8/12/87, Register 103**

**Authority:** [AS 43.05.080](#)

[AS 43.75.032](#)

Sec. 6, ch. 79,

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## **Article 2**

### **Tax Imposed on Acquisition of Fisheries Resources**

Section

[100. Tax imposed on acquisition of fisheries resources.](#)

#### **15 AAC 75.100. Tax imposed on acquisition of fisheries resources**

(a) A person who takes, purchases or otherwise acquires a fisheries resource, and who transports the fisheries resource to a point outside the taxing jurisdiction of the state, before processing the fisheries resource, is subject to the tax in [AS 43.75.015](#) . This subsection does not apply to a commercial transportation carrier which performs a transportation service for a person subject to the tax.

(b) A person described in (a) of this section who processes the fisheries resource shall pay the rate of tax which he would pay if the processing took place within the taxing jurisdiction of the state.

(c) A person described in (a) of this section who does not process the fisheries resource shall pay the rate of tax which the fisheries business to which the fisheries resources are sold would pay if the fisheries business were located within the taxing jurisdiction of the state. There is a rebuttable presumption that the fisheries resources were sold to a floating fisheries business.

(d) The tax imposed by this section will be computed on the value of the fisheries resources in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(3\)](#) and (6).

(e) A person described in (a) of this section who does not process the fisheries resource

and who sells the fisheries resource outside the taxing jurisdiction of the state to someone other than a fisheries business is presumed to be liable for the same rate of tax as a floating fisheries business.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.100](#)

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**Article 3**  
**General Provisions**

Section

[200 - 280. \(Reserved\).](#)

[290. Shore-based fisheries business.](#)

[300. Definitions.](#)

**[15 AAC 75.200. - 15 AAC 75.280](#)**

Reserved.

**[15 AAC 75.290. Shore-based fisheries business](#)**

A fisheries business operated from a floating vessel is not permanently attached to the land. A fisheries business operated from a floating vessel is a shore-based fisheries business only if it remains anchored in one place and does not move from that anchorage during an entire tax year. A movement of the vessel from the anchorage, for any reason, including dry-dock, repairs, maintenance, or a new processing location, either to another location in the state or to another location outside the state, disqualifies the fisheries business as a shore-based fisheries business.

**History:** Eff. 9/9/81, Register 79

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

### **15 AAC 75.300. Definitions**

In [AS 43.75](#) and this chapter,

- (1) "custom processor" means a fisheries business which does not own the fisheries resources it is processing;
- (2) "fisheries resource" means fin fish and shellfish, including but not limited to salmon, halibut, herring, flounder, crab, clam, cod, shrimp, and pollock; fish byproducts, such as roe, entrails and carcasses, are separate fisheries resources if they are transferred to another person for processing;
- (3) "market value" means the prevailing value paid for fisheries resources of like kind and quality by fisheries businesses in the same market area to fishermen who own their vessels;
- (4) "processing" means any activity which modifies the physical condition of a fisheries resource, including butchering, freezing, salting, cooking, canning, dehydrating, or smoking; however, "processing" does not include decapitating shrimp and gutting, gilling, sliming, or icing a fisheries resource solely for the purpose of maintaining the quality of the fresh resource;
- (5) "processing fisheries resources for sale" means the series of activities which are performed in preparing the fisheries resources for subsequent sale, regardless of whether the processor owns the fisheries resources and regardless of whether the processor is the seller in the subsequent sale of the fisheries resources;
- (6) "value" means the actual price paid for the fisheries resource by the fisheries business, including indirect consideration such as fuel, supplies, or gear, whether paid at the time of purchase of the fisheries resource or tendered as a deferred, delayed, or advance payment, except that "value" means the market value of the fisheries resource if the fisheries resource is taken in company-owned or company-subsidized boats operated by employees of the fisheries business or in boats which are operated under lease or other arrangement.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.140](#) (7)

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**⊕ 15 AAC 75.010. Information on return**

⊕ A person subject to the fisheries business tax shall file a separate return no later than March 31 after the close of the calendar year for each business location, using the forms provided by the Department of Revenue, stating the following in the places prescribed on the form:

- (1) name of the taxpayer;
- (2) mailing address;
- (3) federal employer identification number (EIN) or social security number (SSN);
- (4) fisheries business license number;
- (5) year for which tax return is reporting;
- (6) location of operation;
- (7) value of fisheries resources processed during the license year, by category of fisheries business, pounds, price per pound, and by species;
- (8) names of developing commercial fish species processed during the year;
- (9) name of fisheries business which first actually and physically processed the fisheries resources or which sold or processed the fisheries resources outside the taxing jurisdiction of Alaska;
- (10) for a fisheries business which operates from a floating vessel, the name of the vessel, the date of arrival of the vessel in Alaska, subsequent movement of the vessel from one location to another, the reason for the movement of the vessel, and the date of departure of the vessel from Alaska for any reason; and
- (11) other information required by the department on the tax return form.

⊕ **History:** Eff. 9/9/81, Register 79

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.75.030](#) (a)



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**✚ 15 AAC 75.020. Extension of time for filing returns**

✚ (a) Upon a showing of good cause, the department will, in its discretion, grant a reasonable extension of time, not to exceed 180 days in the aggregate, for filing a return or report required by AS 43.75. An extension of time for filing a return or report does not extend the time for the payment of the tax or part of the tax. An estimated payment must be remitted with the request for an extension along with an explanation showing how the estimate was determined. The estimated payment must be equal to or greater than 90 percent of the actual liability shown on the return ultimately filed within the approved extension period, in order to avoid failure-to-pay penalties under [AS 43.05.220](#) (a) and 15 AAC [05.210\(b\)](#) .

(b) The application for an extension of time for filing the return or report must be in writing and addressed to the Department of Revenue and must contain a full statement of the causes for the delay. It must be filed no later than 15 calendar days before the date the return is due.

(c) If an extension of time for filing the return or report is granted, the return must be filed before the expiration of the period of extension.

(d) If an application for extension is denied, the return or report must be filed within 10 calendar days after the date the notice of denial is mailed by the department or 10 calendar days after the March 31 due date, whichever is later.

✚ **History:** Eff. 9/9/81, Register 79; am 12/17/82, Register 84

✚ **Authority:** [AS 43.05.080](#)

[AS 43.75.030](#) (c)



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## [15 AAC 05.210. Failure to file or pay](#)

(a) A failure-to-file penalty will be added to a tax at the rate of five percent for each 30-day period or fraction of a 30-day period during which the taxpayer fails to file at the time or times required by law or regulation a return or report as required by [AS 43](#), unless it is shown that the failure is due to a reasonable cause, as defined in 15 AAC [05.200](#), and not to wilful neglect. A failure-to-file penalty will not exceed 25 percent for any one return or report required to be filed. The failure-to-file penalty is computed only on the unpaid balance of the tax liability as determined by the department. The penalty provided in [AS 43.55.030](#) (d) will be assessed in addition to this penalty.

(b) A failure-to-pay penalty will be added to a tax at the rate of five percent for each 30-day period or fraction of a 30-day period during which the taxpayer fails to pay the full amount of the tax, a portion of the tax, or a deficiency of the tax, as required by [AS 43](#), and as reported by the taxpayer or assessed by the department, unless it is shown that the failure is due to a reasonable cause, as defined in 15 AAC [05.200](#), and not to wilful neglect. The failure-to-pay penalty will not exceed 25 percent for any one return or report required to be filed. The failure-to-pay penalty is computed from the date the payment is due, on the unpaid balance of the total tax liability as shown on the return or report filed or on an audit assessment notice. The penalty provided for in [AS 43.56.160](#) for failure to pay the tax under [AS 43.56](#) is in place of the failure-to-pay penalty provided in this subsection.

(c) If, with respect to the same return or report, a failure to file and a failure to pay occur during different periods of time, a penalty for each period may be imposed. If a failure to file and a failure to pay occur during the same period of time, only the penalty for failure to file will be imposed for that period. The combined rate imposed under this section for the failure-to-file and the failure-to-pay penalties with respect to the same return or report will not exceed 25 percent.

(d) The obligation to file is separate from the obligation to pay. An approved extension to file is not an extension to pay.

(e) For purposes of calculating a penalty for failure to file or failure to pay, the first 30-day period or fraction of a 30-day period begins on the day following the day the obligation arises and ends when the obligation is met or 30 calendar days later, whichever occurs first. Each additional 30-day period or fraction of a 30-day period begins on the day following the expiration of the preceding period and ends when the obligation is met or 30 calendar days later, whichever occurs first. If the 30th calendar day is a holiday, it is excluded and the next business day is considered the 30th day.

(f) If a properly filed, amended return reduces the total tax liability or the tax required to be paid, or the department reduces the tax liability, the related penalty will be reduced accordingly. However, if the reduction results from the application of a carryback provision provided in [AS 43](#), the penalties will not be reduced.

(g) If an additional penalty for negligence or intentional disregard is imposed under [AS 43.05.220](#) (b), then a failure-to-pay penalty under this section will also be imposed on the total amount of the tax deficiency.

**History:** Eff. 7/1/81, Register 78; am 1/12/83, Register 85

**Authority:** [AS 01.10.080](#)

[AS 01.10.220](#) (a)

[AS 43.05.080](#)

### **15 AAC 05.220. Additional penalty for negligence or intentional disregard**

(a) A negligence-or-intentional-disregard penalty will, in the department's discretion, be assessed in addition to a penalty for failure to file, failure to pay, or civil fraud.

(b) If it is determined by the department that a tax deficiency or part of a tax deficiency is due to negligence or intentional disregard of a law or a regulation without intent to defraud, then a penalty of five percent will be assessed and collected. The penalty is computed on the total amount of the tax deficiency, even if the determination relates to only a part of the deficiency.

(c) Negligence is the failure to do something which a prudent and reasonable person, guided by those considerations which ordinarily regulate the conduct of human affairs, would do; it is also doing something which a prudent and reasonable person would not do.

(d) Intentional disregard of a law or a regulation without intent to defraud is the failure to comply with governing laws and regulations when the taxpayer has knowledge of the pertinent laws and regulations and does not have specific intent to evade the payment of tax. An error or honest difference of opinion does not constitute intentional disregard.

(e) Negligence or intentional disregard may be demonstrated by any relevant evidence, including but not limited to the following:

- (1) the taxpayer has substantially deviated from the statutes or regulations in reporting income or claiming deductions after being advised by the department of the proper methods of reporting;
- (2) the taxpayer has failed to keep adequate records;
- (3) the taxpayer has exaggerated deductions unsubstantiated by facts; or
- (4) the taxpayer has not justified an understatement of income.

**History: Eff. 7/1/81, Register 78**

**Authority:** [AS 43.05.080](#)

[AS 43.05.220](#) (b)

### **15 AAC 05.230. Civil fraud**

- (a) A civil fraud penalty may be assessed in addition to a penalty for failure to file, failure to pay, negligence, or intentional disregard.
- (b) If it is determined by the department that a tax deficiency or part of a tax deficiency is due to fraud, then a penalty will be added to the tax. The penalty is 50 percent of the deficiency due or \$500, whichever is greater. The penalty is computed on the total amount of the deficiency due, even if the determination of fraud relates to only a part of the deficiency.
- (c) Fraud is the intentional misrepresentation of a material fact with the intent to evade payment of tax which the taxpayer believed to be owing. The taxpayer must have had knowledge of its falsity and intended that it be acted upon or accepted as the truth.
- (d) To establish civil fraud, the department must prove by clear and convincing evidence that
  - (1) the tax liability reported was understated; and
  - (2) the understatement was the result of an intent to evade tax.
- (e) An intent to evade tax may be demonstrated by any relevant evidence, including but not limited to the following:
  - (1) the taxpayer has provided false explanations regarding understated or omitted income;

- (2) the taxpayer has provided falsified source documents;
- (3) the taxpayer has not justified an omission or an understatement of a significant amount of income; or
- (4) the taxpayer has substantially overstated a deduction and has failed to justify the overstatement.

**History:** Eff. 7/1/81, Register 78

**Authority:** [AS 43.05.080](#)

[AS 43.05.220](#) (c)

### **15 AAC 05.240. Acts of agents or employees**

The penalties provided in 15 AAC [05.210](#) - 15 AAC [05.230](#) will, in the department's discretion, be imposed on the taxpayer even if the return or report was prepared by an agent or employee of the taxpayer.

**History:** Eff. 7/1/81, Register 78

**Authority:** [AS 43.05.080](#)

[AS 43.05.220](#)

### **15 AAC 05.250. Use of confidential information in enforcement proceedings**

(a) Department representatives will, in their discretion, disclose confidential information obtained from a taxpayer in an audit or investigation of another taxpayer under [AS 43.21](#) and [AS 43.55](#), if the information is relevant to a sale, exchange, disposition, or netback valuation of oil or gas that relates to a period at least one year before the department's release of the information. The information will be disclosed only to the parties, counsel, experts, and consultants involved in the proceeding after notification to the taxpayer whose information is to be disclosed. The information will be disclosed only under an administrative protective order issued by an authorized representative of the department and only after the taxpayer whose information is to be disclosed has had an opportunity to appear and present objections to that representative.

(b) The notice and hearing requirements set out in (a) of this section do not apply if (1) the information to be used or disclosed, and both the taxpayer whose information is being

disclosed and the taxpayer under audit or investigation, are subject to the protective order issued September 11, 1984 in *State v. Amerada Hess*, No. 1JU-77-847 Civil ("Amerada Hess") and, (2) the department issues an administrative protective order that protects the taxpayer whose information is being disclosed to the full extent as is provided in the *Amerada Hess* protective order.

**History:** Eff. 9/1/84, Register 91; am 12/20/89, Register 112

**Authority:** [AS 40.25.100](#)

[AS 43.05.080](#)

[AS 43.05.230](#)



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**⊕ 15 AAC 75.030. Liability for tax**

⊕ (a) The person engaging in a fisheries business who first actually and physically processes a fisheries resource is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . If two or more persons perform separate steps in the processing of the same fisheries resource, the first person who performs a processing step is liable for and shall pay the tax. This section applies to the period June 1, 1979 through December 31, 1980.

(b) For periods after December 31, 1980, the person engaging in a fisheries business who first actually and physically processes a fisheries resource or who has a fisheries resource processed by a fisheries business inside the state, or the person who purchases a fisheries resource that is frozen from a person excluded by [AS 43.75.017](#) from liability for the tax, is liable for and shall pay to the department the entire tax imposed under [AS 43.75.015](#) . In determining the tax liability, the person who first actually and physically processed a fisheries resource may deduct from the value of the fisheries resource processed the value of a fisheries resource processed for another fisheries business. If a person custom processes a fisheries resource for another fisheries business, the custom processor is not liable for the tax, but if he custom processes for someone other than another fisheries business, the custom processor must pay the tax.

⊕ **History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.75.015](#) (c)



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**+ 15 AAC 75.035. Exclusion from fisheries business tax**

+ For a fisheries resource processed after December 31, 1980, a person is not liable for the fisheries business tax under [AS 43.75.015](#) if that person meets the requirements of [AS 43.75.017](#) and if the person claiming the exclusion is the commercial fisherman who caught the fisheries resource.

+ **History: Eff. 9/18/81, Register 80**

+ **Authority:** [AS 43.05.080](#)

[AS 43.75.017](#)



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**⊕ 15 AAC 75.040. Statement of value; records**

⊕ (a) For periods before January 1, 1981, the department will, in its discretion, require a person contracting with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(b) The custom processor is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(c) For periods after December 31, 1980, the department will, in its discretion, require a person, other than a fisheries business, who contracts with a custom processor for fisheries resource processing to furnish the custom processor or the department with a statement of value for the resource processed by the custom processor. The statement of value must report the species of fisheries resources processed, the total pounds of each species, and the actual value by species, as determined in accordance with [AS 43.75.140](#) (7) and 15 AAC [75.300\(6\)](#) .

(d) The custom processor who processes a fisheries resource for a non-fisheries business is liable for an additional tax assessment, if any, unless the custom processor obtains from the owner of the fisheries resource an assumption of liability for an incorrect statement of value and the owner pays any additional tax assessed resulting from the incorrect statement of value.

(e) The records of the owner of the fisheries resource shall be open to audit for purposes of verifying the values reported under (a) and (c) of this section. The owner's records shall be subject to the same statute of limitations as the records of a fisheries business.

⊕ **History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80; am 1/16/82, Register 81

⊕ **Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.140](#)



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## [15 AAC 75.300. Definitions](#)

In [AS 43.75](#) and this chapter,

(1) "custom processor" means a fisheries business which does not own the fisheries resources it is processing;

(2) "fisheries resource" means fin fish and shellfish, including but not limited to salmon, halibut, herring, flounder, crab, clam, cod, shrimp, and pollock; fish byproducts, such as roe, entrails and carcasses, are separate fisheries resources if they are transferred to another person for processing;

(3) "market value" means the prevailing value paid for fisheries resources of like kind and quality by fisheries businesses in the same market area to fishermen who own their vessels;

(4) "processing" means any activity which modifies the physical condition of a fisheries resource, including butchering, freezing, salting, cooking, canning, dehydrating, or smoking; however, "processing" does not include decapitating shrimp and gutting, gilling, sliming, or icing a fisheries resource solely for the purpose of maintaining the quality of the fresh resource;

(5) "processing fisheries resources for sale" means the series of activities which are performed in preparing the fisheries resources for subsequent sale, regardless of whether the processor owns the fisheries resources and regardless of whether the processor is the seller in the subsequent sale of the fisheries resources;

(6) "value" means the actual price paid for the fisheries resource by the fisheries business, including indirect consideration such as fuel, supplies, or gear, whether paid at the time of purchase of the fisheries resource or tendered as a deferred, delayed, or advance payment, except that "value" means the market value of the fisheries resource if the fisheries resource is taken in company-owned or company-subsidized boats operated by employees of the fisheries business or in boats which are operated under lease or other arrangement.

**History:** Eff. 9/9/81, Register 79; am 9/18/81, Register 80

**Authority:** [AS 43.05.080](#)

[AS 43.75.015](#)

[AS 43.75.140](#) (7)

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**[Chapter 76](#)**

**Salmon Enhancement Tax**

Article

[1. Tax Imposition. \(15 AAC 76.010 - 15 AAC 76.040\)](#)

[2. Salmon Acquired by Buyers. \(15 AAC 76.100 - 15 AAC 76.140\)](#)

[3. General Provisions. \(15 AAC 76.200 - 15 AAC 76.290\)](#)

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**[Article 1](#)**

**Tax Imposition**

Section

[10. Imposition of the tax.](#)

[20. Monthly report and remittance of tax by limited entry permit holders.](#)

[30. Records.](#)

[40. Annual report by limited entry permit holder.](#)

**[15 AAC 76.010. Imposition of the tax](#)**

There is imposed on each person who holds a limited entry permit under [AS 16.43](#) a salmon enhancement tax on

(1) the value of all salmon sold or otherwise transferred to a buyer within a region designated under [AS 16.10.375](#) if there exists in that region a qualified regional association which has approved the salmon enhancement tax in accordance with [AS 43.76.015](#) ; and

(2) the value of all salmon that the permit holder catches within a region for which the

salmon enhancement tax has been approved, and that the permit holder either removes from the state, or sells or otherwise transfers in the state but outside a region for which the tax has been approved.

**History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

**Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

**[15 AAC 76.020. Monthly report and remittance of tax by limited entry permit holders](#)**

(a) A limited entry permit holder who is subject to the salmon enhancement tax under 15 AAC [76.010](#) shall file a monthly report, except when exempt under (d) of this section, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the permit holder;
- (2) limited entry permit number;
- (3) mailing address;
- (4) employer identification number (EIN) or social security number (SSN);
- (5) telephone number;
- (6) total pounds and value of the salmon which the permit holder either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;
- (7) the region designated under [AS 16.10.375](#) in which the salmon were caught; and
- (8) other information required by the department on the form.

(b) The monthly report required under this section must be submitted to the department,

together with all taxes due, not later than the last day of the month following the month in which the salmon were either removed from the state or were sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved.

(c) The monthly report required under this section must be submitted only for a month in which the permit holder either removed salmon from the state, or sold or otherwise transferred salmon in the state but outside a region for which the salmon enhancement tax has been approved.

(d) A permit holder is not required to file a monthly report, or remit the tax, for salmon that the permit holder sells or otherwise transfers directly to a buyer who is responsible for the collection of the salmon enhancement tax under 15 AAC [76.100](#).

**History:** Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93

**Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

### **15 AAC 76.030. Records**

A permit holder subject to the salmon enhancement tax under 15 AAC [76.010](#) shall prepare and retain the following records for all salmon subject to the tax and either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved:

(1) Alaska Department of Fish and Game fish tickets for salmon either removed from the state, or sold or otherwise transferred in the state but outside a region for which the salmon enhancement tax has been approved;

(2) a daily journal or other record showing for each transaction the following:

(A) the person to whom the salmon were sold or otherwise transferred either in the state or upon removal from the state;

(B) pounds and value by species of the salmon; and

(C) the region designated under [AS 16.10.375](#) in which the salmon were caught.

**History: Eff. 4/1/81, Register 78; am 8/9/81, Register 79; am 7/31/81, Register 79; am 3/31/85, Register 93**

**Authority:** [AS 43.05.080](#)

[AS 43.76.010](#)

[AS 43.76.011](#)

[AS 43.76.028](#)

**[15 AAC 76.040. Annual report by limited entry permit holder](#)**

(a) A permit holder who is required to file a monthly salmon enhancement tax report during a calendar year under 15 AAC [76.020](#) must file an annual information report, using the form provided by the department, stating the following in the places provided on the form:

- (1) name of the permit holder;
- (2) limited entry permit number;
- (3) mailing address;
- (4) employer identification number (EIN) or social security number (SSN);
- (5) telephone number;
- (6) each region designated under [AS 16.10.375](#) in which salmon were caught and subsequently either removed from the state, or sold or otherwise transferred in the state but outside a region for which the tax has been approved;
- (7) total pounds and value of the salmon caught in each region reported under (6) of this subsection, and subsequently removed from the state; and
- (8) other information required by the department on the form.

(b) The annual report is due by March 1 of the year following the year in which salmon

subject to tax were either removed from the state, or were sold or otherwise transferred in the state but outside a region for which the tax has been approved. The report must be accompanied by any remittance shown to be due upon reconciliation of the monthly reports.



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