

# Instructions for the Alaska Salmon Production Report

## What's New

### **Taxpayers are Required to File Electronically**

Taxpayers are required to file electronically all tax returns and reports, unless a taxpayer applies for and is granted a waiver from that requirement, according to Alaska Statutes 43.05.045.

House Bill 375, which became effective July 1, 2016, amended the statute to include the electronic filing requirement. See the sections titled, "How and Where to File" and "Failure to File Electronically" on this page for more information on the waiver, and the potential penalty.

The Alaska Department of Revenue's Tax Division has electronic filing through Revenue Online, an online portal where taxpayers can file and pay tax returns, view tax accounts and balances, apply for licenses, upload documents, and conduct other business with the Tax Division.

Revenue Online allows the Tax Division to process refunds faster, communicate with taxpayers quicker, and to more efficiently account for information it's required to report to the Alaska Legislature.

### **Changes in Reporting Canning Activity**

Salmon Production Report filers reporting canning activity in quarters (3.75 oz.), halves (7.5 oz.) or talls (14.75 oz.) shall report their sales in 24-can cases. Filers will no longer be required to convert this canning activity to pounds. All thermally processed products in sizes other than quarters, halves and talls shall be reported in pounds.

### **Who Must File an Annual Alaska Salmon Production Report and Due Date**

Any fish processor who is required to file an Alaska Salmon Production Report must file an Annual Alaska Salmon Production Report. The production report shows the quantity of salmon products produced by the processor or an affiliate of the processor between Jan. 1 and Dec. 31 of the reporting year. The report is due to the Department of Revenue no later than Jan. 31 of the following reporting year.

### **Responsibilities of the Department of Revenue**

Alaska Statute 43.80.060 requires the Department of Revenue to make available to the Alaska Legislature a report of average wholesale prices paid for salmon products and a report of the quantity of salmon products produced during the preceding calendar year.

## How and Where to File

### **Filing Your Report**

Effective July 1, 2016, taxpayers are required to file their returns and reports electronically using Revenue Online at [http://](http://online-tax.alaska.gov)

[online-tax.alaska.gov](http://online-tax.alaska.gov), unless a taxpayer can show the Department of Revenue evidence that the taxpayer does not have the capability to submit the return or report electronically. (AS 43.05.045)

To request a waiver from the electronic filing requirement, the taxpayer must submit Form 773, the Electronic Filing Waiver Application, which is available under Forms on the Tax Division's website at [www.tax.alaska.gov](http://www.tax.alaska.gov). A taxpayer applies to the Tax Division for a waiver using the taxpayer's FEIN or SSN; once granted, that waiver applies to the tax types for which the taxpayer submits reports or tax returns.

An application for a waiver must be submitted before a return or report is due. A waiver that is granted is in effect for five years after the first tax filing due date following the date the waiver was granted. When the waiver expires, the taxpayer may apply for another waiver.

Once a waiver is granted, a taxpayer may request returns and reports on paper. Completed forms may be mailed to:

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

### **Confidentiality of Report (AS 43.80.065)**

Information on reports submitted under AS 43.80.050 and price averages calculated by the department from the information in the reports are public information, except information that identifies or could be used to identify a particular fish processor, which is confidential.

### **Penalty (AS 43.80.095)**

The department may levy and collect a civil penalty of \$50 per day on a fish processor that fails to submit a report as required under AS 43.80.050.

### **Failure to File Electronically (AS 43.05.220(f))**

Effective July 1, 2017, the department shall assess a civil penalty of \$25 against a taxpayer who fails to submit electronically a report under AS 43.05.045, unless the department determines that failure to comply with AS 43.05.045 is due to a reasonable cause.

### **Specific Form Instructions**

Use the codes listed at the bottom of the form to complete the report. Production Area Codes required for this report are different from the Area Codes used on the Alaska Department of Fish and Game Commercial Operator's Annual Report or COAR Report. Below is a table that translates COAR Area Codes to Production Area Codes:

<b>COAR Codes</b>	<b>Production Area Code</b>
A1, A2, B, C, D . . . . .	A
E1, E2, E3 . . . . .	B
HL, HU . . . . .	C
K . . . . .	D
L . . . . .	E
MS, MN, O, R. . . . .	F
T . . . . .	G
W, X, YL, YU, Z . . . . .	H
None. . . . .	I

**Amended Reports**

To correct a previously filed Alaska Salmon Production Report, check the amended box near the top of the report and attach a statement explaining the reason for the amendment. Complete and submit the entire production report using the corrected amounts.

**Definitions**

**Area of Production** means the area in which a salmon product was processed by a fish processor. Use Production Area Code I for all salmon exported in the round for further processing by an affiliate into a reportable product.

**Produce** means to process salmon into a salmon product. All reported products should aggregate under each Product Form category. For example, all products from salmon roe need to be listed under salmon roe products.

**Wholesale** means the first sale of a salmon product at wholesale after the fishery business tax was paid or became payable on the salmon from which the salmon product was produced.

**Case sizes** for the purpose of this report shall be 24 cans. Report cases if you are using product form codes 07 (quarters), 08 (halves) and 09 (talls).

**Total Net Weight** means pounds purchased by a nonaffiliated buyer from a processor or its affiliate.