Instructions for 2013 Alaska Dive Fishery Management Assessment Form

What is the Dive Fishery Management Assessment?

The dive assessment is levied on geoduck, sea cucumber and sea urchin that are harvested in Southeast Management Area A.

How is the assessment calculated?

The assessment is based upon a percentage of the value of the fishery resources. For unrelated buyers, value means the actual price paid to the fisherman, including indirect consideration such as amounts paid or provided for fuel, supplies, gear, ice, handling, tender and delivery fees. For related buyers or fishermen who export their catch or sell to unlicensed buyers, value is defined as the "market value" of the resource.

"Market value" means the prevailing price paid for fisheries resources of like kind and quality by fisheries businesses in the same market area to fishermen who own their vessels.

The assessment is computed after multiplying the value of the resource by the applicable assessment rate. The rate for sea cucumber is 5%. The rate for geoduck and sea urchin is 7%.

Who remits the assessment?

Licensed buyers who purchase geoduck, sea cucumber and sea urchin harvested in Southeast Management Area A collect the assessment from fishermen and remit the assessment to the Department of Revenue.

Fishermen (including direct market license holders, catcher sellers, catcher exporters and catcher processors) remit the assessment directly to the Department of Revenue on geoduck, sea cucumber and sea urchin that are harvested in Southeast Management Area A and that are sold to unlicensed buyers or that are exported from the state.

Payment

Pay your taxes using the Online Tax Information System (OTIS) at *www.tax.alaska.gov*. Note that you must be an existing taxpayer with the Tax Division to pay electronically. If you are a first-time taxpayer, contact the Tax Division at (907) 465-2320 or visit *www.tax.alaska.gov* for information.

ACH Debit (EFT) - OTIS accommodates Automated Clearing House (ACH) debit payments. If your bank account has a debit block, your online payment request will be rejected by your bank. Rejected payments may result in late payment penalties and/or interest.

If you think your bank account has a debit block, contact your bank before making an online payment to register the State of Alaska as an authorized ACH debit originator. The company ID for the Alaska Department of Revenue is 0000902050.

Credit Cards or ACH Credit - OTIS cannot accept credit card or ACH credit transactions for this tax program.

Wire Transfers - If you are paying by wire transfer, log on to the OTIS website at *www.tax.alaska.gov* for instructions.

Checks - Note that if your total payment exceeds $100,000 you are required to pay electronically or by wire transfer. If you are paying by check, make your check payable to the State of Alaska and mail it with your return to:

TAX DIVISION
ALASKA DEPARTMENT OF REVENUE
PO BOX 110420
JUNEAU AK 99811-0420

When is the assessment due?

Licensed buyers who purchase geoduck, sea cucumber and/or sea urchin from fishermen who harvested in Southeast Management Area A must file for each quarter that resources are acquired. The due dates are as follows:

Quarter	Due Date
Jan – Mar	April 30, 2013
Apr – Jun	July 31, 2013
Jul – Sep	October 31, 2013
Oct – Dec	January 31, 2014

Licensed buyers should check the "Licensed Buyer" box and indicate the year dive fisheries resources were purchased. Check the appropriate box representing the quarter you purchased a dive fishery resource and

file the return and remit the assessment on or before the due date indicated.

Fishermen (including direct market license holders, catcher sellers, catcher exporters and catcher processors) who sell to unlicensed buyers in the state or who export the resource from the state must pay the assessment and file an annual return on or before March 31, 2014.

Fishermen should check the "Fisherman" box and indicate the year dive fisheries resources were exported from the state or sold to unlicensed buyers in the state. File the return and remit the assessment on or before March 31, 2014.

If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

Who must file a bonus return?

Licensed in-state buyers making bonus payments to fishermen for geoduck, sea cucumber and sea urchin harvested in Southeast Management Area A are required to file a bonus return.

How are bonus amounts reported?

Instead of checking the box as a "Buyer", check the box identifying this as a Bonus Return, and indicate the year and quarter the resource was originally acquired in the appropriate section. Indicate the year and quarter in which the bonus was paid.

To calculate the assessment amount, report under column A the pounds reported on your original return, and under column B indicate the value previously reported plus the bonus payments made. Calculate the tax on the revised value and compute the total on line 4. On line 5 indicate the assessment payment made with your original return. On line 6 indicate the difference between your revised assessment and the amount paid with your original return. The difference is the amount you should include with the Bonus Return.

When is the bonus return due?

Bonus payments are required to be reported and any additional assessment paid on or before the last day of the month following the end of the quarter in which the bonuses were paid to the fishermen (e.g., a bonus payment made in July of 2010 would be reported on a bonus return for the Jul-Sep 2010 quarter and would be due October 31, 2010).

How do I amend my original return?

Check the box indicating that you are filing an amended return. You should also check whether you are a "Licensed Buyer" or "Fisherman" and indicate the year and quarter (if applicable) that you are amending.

Under column A indicate the correct pounds for each species. Under column B indicate the correct value, and calculate the corrected tax under column D. Total the tax on line 4. Include on line 5 the payment included with your original return and subtract that amount from line 4 to determine the additional amount or refund due on line 6.

Additional forms or questions

Download forms at *www.tax.alaska.gov*
You may photocopy this form as needed or request additional forms at (907) 465-2320 or fax your request to (907) 465-3566.

If you have any questions, email us at:
fish_excise@alaska.gov or call (907) 465-2320