

CITY OF UNALASKA  
43 Raven Way - P.O. Box 610  
Unalaska, Alaska 99685  
Tel (907) 581-1251 FAX (907) 581-1417



January 8, 2025

Bering Sea snow crab fishermen, processors, and the cities of St. Paul and Unalaska agreed to have Unalaska collect a 3.5% tax on all snow crab delivered under a North Region quota this season, with Unalaska providing the tax revenue collected to St. Paul. For this reason, Unalaska has developed special forms for reporting raw seafood taxes for the duration of this year's Bering Sea snow crab season. This memo explains how to use these forms.

### **All Catch Except North Region BSS – Green Form**

Please use the *All Catch Except North Region BSS – Green Form* for all sales of raw seafood product *except* Bering Sea snow crab delivered under a North Region quota. That means this Green Form should be used for sales of (1) snow crab that has a South Region designation, (2) snow crab without a regional designation, and (3) all other species.

The *All Catch Except North Region BSS – Green Form* is essentially the same as the City of Unalaska's regular raw seafood product tax return form that you have used in the past. It is used in the same way: You must complete the return and the attached Green Form Schedule 1- Species and Value. Calculation of the tax due, compensatory discount, credit or amount due from previous reports, total tax due and payable, penalty/interest, and total due are all identical to Unalaska's regular raw seafood product tax return form.

In summary, use this Green Form as you normally would for reporting and remitting raw seafood tax to the City of Unalaska, except that you should NOT include sales of snow crab delivered under a North Region quota on this Green Form.

### **North Region BSS Only – Blue Form**

Please use the *North Region BSS Only – Blue Form* for all sales of Bering Sea snow crab delivered under a North Region quota. (For this season, 1,576,624 pounds of the total allowable catch has a North Region quota designation.) The *North Region BSS Only – Blue Form* is mostly the same as the City of Unalaska's regular raw seafood product tax return form that you have used in the past. But there are three important differences.

First, *North Region BSS Only – Blue Form* is to be used only for sales of snow crab with a North Region quota designation. Do not report any other raw seafood sales using the Blue Form.

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Second, the tax due (line 2) is 3.5% of the sale value of the North Region snow crab, not 2%.

Third, the Blue Form Schedule 1 – Species and Value has the Species & Regional Designation field pre-filled as “Snow (opilio) **North Region Quota**” and the Species Code field pre-filled as “932.” These fields are pre-filled because this is the only catch that is reported using this form. You still must attach a completed copy of the Blue Form Schedule 1 – Species and Value to the *North Region BSS Only* – Blue Form return. However, you need only provide (1) the name of your business, (2) your business license number, (3) the month of the return, (4) the total number of pounds sold, and (5) the gross value of the sale.

#### **Further Information**

If you have any questions, please contact Alicia Aguilar, Deputy City Clerk, at [aaguilar@ci.unalaska.ak.us](mailto:aaguilar@ci.unalaska.ak.us) or (907) 581-1251.

Copies of the forms and this memo are available on the City of Unalaska’s website at: [ci.unalaska.ak.us](http://ci.unalaska.ak.us). Frequently asked questions and their answers will be posted to the same website page.

Regards,

CITY OF UNALASKA

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Enclosures:  
2025 Raw Seafood Product Tax Return