INSTRUCTIONS

HOW TO PREPARE THIS REPORT

GENERAL INFORMATION

A Fish Landing Tax is a privilege tax based on the weight of fish landed in California. Fish landed outside California are exempt from tax computations. Fish which have been used for tax calculations by previous handlers are exempt from your tax computations.

The following persons shall pay a landing tax:

1. Any person who is required to be licensed as a fish receiver and who receives fish from commercial fishermen.

2. Any commercial fisherman who sells fish to any person not licensed as a fish receiver.

FILLING OUT REPORT

SECTION I. If no taxable fish were received this quarter, check the box next to the statement, ''No taxable fish received this Quarter,'' then sign and mail in the report. Persons licensed to conduct the activities of a fish receiver, and commercial fishermen with a retail license are REQUIRED to file either a negative or positive report each quarter.

SECTION II, III, IV, V, VI, and X(b). The tax base on these species is round weight as opposed to delivered weight. Because the species indicated are landed in a dressed condition, it is necessary to apply a rounding factor. Total the weights landed or received, as required to be reported on landing receipts. Add to this total the additional rounding factor as indicated. Record the total weight landed plus rounding factor in the total pounds column. Multiply by the indicated tax rate and record the dollar value in the tax amount column.

SECTION VII and VIII. Total the weight by species as required to be reported on landing receipts. Indicate total weights in the appropriate box in the total pounds column. Multiply the total weight by the applicable tax rate and record the dollar value in the tax amount column.

SECTION IX. To arrive at the total pounds of abalone, use the conversion factor of 45 pounds per dozen for red abalone and 25 pounds per dozen for all other abalone.

SECTION X. Indicate the total weight of each respective species as indicated excluding Section X(b). Weights are those recorded on landing receipts required under Sections 8043-8047. Record these weights in the applicable box under the total pounds column. Multiply by the tax rate as indicated and record the value under the tax amount column.

TOTAL AMOUNT OF TAX DUE: The total amount of the privilege tax due will be determined by adding the amounts shown in the last column of the report under the heading ''Tax Amount'' in Sections II through X. This sum is to be shown in the last column of the report on the line ''Amount of Tax Due''.

PENALTY AND INTEREST IF NOT PAID WITHIN 30 DAYS: Section 8053 of the Fish and Game Code provides that if the tax is not paid within 30 days after the close of the quarter covered by this report, a penalty equal to 10% of the tax shall be assessed. Interest is to be calculated by multiplying the quarterly tax amount due by the statutory interest rate. Because this rate is subject to change, please contact the Department at (916) 445-3367 for the existing rate.

INFORMATION: For further instructions regarding this form, contact or call the following: California Department of Fish and Wildlife,

License and Revenue Branch, telephone (916) 928-5827, fax (916) 419-7587, or E-mail isabel.naranjo@wildlife.ca.gov.

PAYMENT OF TAX: The Tax is Delinquent if not paid within 30 days following the end of the quarter in which the fish were landed. The report, together with remittance (do not send coin, currency, or stamps) of the amount due is to be mailed to:

DEPARTMENT OF FISH AND WILDLIFE
P.O. BOX 944209
SACRAMENTO, CA 94244-2090

Print Form Clear Form

STATE OF CALIFORNIA—THE RESOURCES AGENCY—DEPARTMENT OF FISH AND WILDLIFE
QUARTERLY FISH LANDING TAX REPORT

This quarterly report is rendered in accordance with the provisions of Articles 6, 7 and 7.5 of the Fish and Game Code and the Food and Agricultural Code, Chapter 16, Article 8, Section 76900 showing the total number of pounds of taxable fish purchased, received or taken. Section 45 defines ''fish'' as ''wild fish, mollusks or crustaceans, invertebrates, or amphibians, including any part, spawn or ova thereof.''

Please Observe Carefully

a. READ INSTRUCTIONS ON BACK BEFORE FILLING OUT REPORT.

b. DO NOT FAIL TO COMPLETE CERTIFICATE AT BOTTOM OF REPORT.

c. A REPORT MUST BE FILED EACH QUARTER. IF NO FISH WERE TAKEN OR RECEIVED, SO STATE.

d. STATE LAW REQUIRES YOU TO KEEP FULL AND COMPLETE RECORDS OF YOUR BUSINESS.

Fisherman/Licensee _____ Quarter _____ Year

Address _____ Fish Dealer I.D. Number (Commercial Fish Businesses Only)

City _____ State Zip

SECTION I — No taxable fish received this Quarter — Please Check ☐

	Total Pounds	Rate Per Pound	Tax Amount
SECTION II — THRESHER SHARK, weight in the round Dressed _____ weight, add 70% to dressed _____ weight		$.0113	$0.00
SECTION III — MAKO/BONITO SHARK, weight in the round Dressed _____ weight, add 45% to dressed _____ weight		$.0113	$0.00
SECTION IV — ANGEL SHARK, weight in the round Dressed _____ weight, add 100% to dressed _____ weight		$.0113	$0.00
SECTION V — SWORDFISH, weight in the round Dressed _____ weight, add 45% to dressed _____ weight		$.0125	$0.00
SECTION VI — SALMON, weight in the round Trolled dressed _____ weight, add 10% to troll dress _____ weight		$.10*	$0.00
SECTION VII — HERRING INCLUDING HERRING FOR ROE.		$.0125	$0.00
SECTION VIII — SEA URCHIN — Fish Landing Tax/Management and Enhancement		$.0013	$0.00
SECTION IX — ABALONE — Fish Landing Tax/Resource Restoration and Enhancement		$.0125	$0.00
SECTION X — (a) MOLLUSKS AND CRUSTACEANS (except Squid and Crab). Clam (fresh and salt water) and Crayfish ..... Pounds ☐ Lobster ..... ☐ Prawns ..... ☐ Shrimp (fresh and salt water)..... Pounds ☐ Octopus..... ☐ Others ..... ☐		$.0125	$0.00
(b) TANNER CRAB, weight in the round Dressed _____ weight, add 61% to dressed _____ weight ALL OTHER CRAB		$.0019 $.0019	$0.00
(c) SQUID		$.0019	$0.00
(d) SPECIAL SPECIES Yellowtail ..... Pounds ☐ Barracuda ..... ☐ Worms (salt water) ..... ☐ Flying Fish ..... ☐ Frogs ..... Pounds ☐ Halibut..... ☐ Sea Bass (giant/white)..... ☐		$.0125	$0.00
(e) ANCHOVIES:		$.0013	$0.00
(f) MACKEREL:		$.0013	$0.00
(g) SARDINES (irrespective of use):		$.0063	$0.00
(h) ALL OTHER FISH (not indicated above):		$.0013	$0.00

***Includes $.05 per pd. to fund CA Salmon Council.**
****Penalty of 10% to be added to the tax if not paid within 30 days after the close of quarter covered by this report.**
*****See reverse for instructions.**

Amount of Tax Due	$	$0.00
**Add: 10% Penalty.....	$	$0.00
***Add: Interest	$	$0.00
Deduct Authorized Credit	$ (	$0.00)
TOTAL AMOUNT DUE	$	$0.00

Certificate: I hereby certify that I have examined this report and that the statements made are in good faith and the figures shown herein are to the best of my knowledge and belief a true and correct report pursuant to the provisions of the Fish and Game Code of California.

[Signed] _____

Title _____ Dated _____
Owner, Partner, Agent or Officer of Corporation, Trustee, Fisherman, etc.