

**INDEX TO ARTICLES**  
**IRS FISHING INFORMATION NEWSLETTER**

| <b>TOPIC</b>  | <b>HEADING</b>                     | <b>ISSUE</b>  |
|---|------------------------------------|---------------|
| 2001 Advance Payments                                 | 2001 Advance Payments              | Jun-01        |
| Bad Debt - Deduction Allowed if Fish Buyer Can't Pay? | Your Questions Answered #2         | Apr/May-01    |
| Capital Construction Fund                             |                                    |               |
| Are Nets a Qualified Withdrawal?                      | Frequently Asked Questions #4      | Aug/Sep-00    |
| In General  | Capital Construction Fund          | Dec-99/Jan-01 |
| Qualified and Nonqualified Withdrawals                | Capital Construction Fund          | Nov/Dec-00    |
| Collection Issues                                     |                                    |               |
| Collection Appeals Program                            | Collection Appeals Program (CAP)   | Aug-01        |
| Collection Due Process                                | Collection Due Process (CDP)       | Jul-01        |
| Collection Process, In General                        | The Collection Process             | Apr-00        |
| Installment Agreements                                | Procedures Explained               | Sept-01       |
| Installment Agreements                                | Alternative Payment Options        | Oct-00        |
| Offer in Compromise                                   | Procedures Explained               | Oct-01        |
| Offer in Compromise                                   | Alternative Payment Options        | Nov/Dec-00    |
| Crew Members  |                                    |               |
| Certain Crew are Self-Employed, Not Employees         | Frequently Asked Questions #4      | Mar-00        |
| Criteria for Self-Employed Crew                       | You are considered a self-employed | Feb-01        |
| Foreign Crewmembers                                   | Tax Issues                         | Sept-01       |
| Depreciation  |                                    |               |
| Useful Life of Fish Process Equipment                 | Fish Process Equipment             | Aug/Sep-00    |
| Useful Life of Fishing Vessel                         | Depreciation/Amortization          | Jul-00        |
| Law Change for 2001                                   | Depreciation Bonus                 | Apr-02        |
| Estimated Tax & Estimated Tax Penalty                 |                                    |               |
| Definition of Gross Fishing Income                    | Frequently Asked Questions #1      | Mar-01        |
| Fishing Income from 1120-S/1065                       | Frequently Asked Questions #6      | Feb-00        |
| Is Your Penalty Notice Correct?                       | Message from the Coordinator       | Jul-00/Feb-01 |
| S Corp Source of Fishing Income                       | Your Questions Answered #1         | Apr/May-01    |
| Taxpayer Advocate Services Assistance                 | Taxpayer Advocate Services         | Nov-99        |
| Taxpayer Advocate Services Assistance                 | TAS Responds to an SOS             | Feb-00        |
| Use Correct Business Code                             | Frequently Asked Questions #4      | Feb-00        |
| What to do if you think it's wrong...                 | Estimated Tax Penalty - Is Your    | Aug-01        |
| Estimated Tax Penalty Revisited                       | Abate Erroneously Assessed         | Nov/Dec-01    |
| Expenses  |                                    |               |
| Allowable to Crewmember/Sternman                      | Frequently Asked Questions         | Nov-99        |
| Where to Deduct by W-2 Crewmember                     | Frequently Asked Questions #1      | Jun-00        |
| Fines - Are they Deductible?                          | Frequently Asked Questions #1      | Apr-00        |
| Fishing Permits                                       |                                    |               |
| Amortization  | Depreciation/Amortization          | Jul-00        |
| Amortization After Transfer to Spouse                 | Another Question                   | Feb-01        |
| Income Reporting from Emergency Transfer              | Limited Entry Permits              | Nov/Dec-00    |
| Like-Kind Exchange Treatment                          | Frequently Asked Questions #1      | Jul-00        |
| Section 197, Wash Sales, Anti-abuse                   | Limited Entry Permits              | Nov/Dec-00    |
| Transfers Between Non-Spouse Relatives                | Transfer of Limited Entry Permits  | Feb-01        |
| Transfers Between Spouses                             | Transfer of Limited Entry Permits  | Jan-01        |
| Transfers Between Spouses-Clarification               | Transfer of Permits                | Mar-01        |
| Loss on the Sale of a Fishing Permit                  | Your Question Answered             | Apr-02        |
| Sales of Fishing Permits                              | Gain/Loss on the Sale or Buy-back  | Jun-02        |
| Form 1099MISC   |                                    |               |
| Cash Payments to Purchase Fish                        | Cash Payments to Purchase Fish     | Oct-99/Jan-01 |

|   |                                     |                |
|---|-------------------------------------|----------------|
| Cash Payments to Purchase Fish                  | Cash Payments for Fish Purchases    | Apr/May-01     |
| Cash Payments to Purchase Fish                  | Question Regarding Apr/May 2001     | Jun-01         |
| Deadline for Issuance to Crewmembers            | Tax Time Reminders                  | Feb-00         |
| Deadlines, In General                           | Message from the Coordinator        | Feb-01         |
| Duplicate Form 1099 issued to Crew              | Frequently Asked Questions #3       | Mar-00         |
| Failure to File                                 | Frequently Asked Questions #2       | Mar-00         |
| Where Reported by Crewmember                    | Tax Time Reminders                  | Feb-00         |
| Fuel Tax Credit                                 |                                     |                |
| Claiming Credit or Refund                       | Frequently Asked Questions #1       | Feb-00         |
| Last Year's Credit=This Year's Income           | Tax Time Reminders                  | Feb-00         |
| Fuel Tax Credit                                 | Tax Time Reminders                  | Jan-02         |
| Health Insurance                                |                                     |                |
| Health Insurance                                | General Information                 | Apr-02         |
| Health Insurance – Schedule C                   | Sole proprietorship business return | Jun-02         |
| Income  |                                     |                |
| Crew Income Challenged by IRS                   | Frequently Asked Questions #5       | Mar-00         |
| How to Report Gross Income                      | How to Report Gross Income          | Nov-99         |
| Sale of Fish for Cash                           | Sale of Fish for Cash               | Oct-99/Jan-01  |
| Sale of Boat & Licenses                         | Your Question Answered              | Jan-02         |
| Income Averaging                                |                                     |                |
| House Bill Vetoed by President                  | Frequently Asked Questions #2       | Feb-00         |
| Status of Senate Bill S.2203                    | Its Back                            | Apr-00         |
| IRS Digital Daily                               |                                     |                |
| In General                                      | Did You Know                        | Mar-00         |
| Updated   | Did You Know                        | Jun-01         |
| Like-Kind Exchange                              |                                     |                |
| Permit for Permit                               | Frequently Asked Questions #1       | Jul-00         |
| Section 1031 In General                         | Trading-UP.....Saving Taxes         | May-00         |
| MSSP Fishing Guides (2) Available               | Message from the Coordinator        | Jun-00         |
| Net Operating Loss                              |                                     |                |
| Net Operating Losses                            | Tax Aspects for Individuals         | Oct-01         |
| Law Change                                      | Net Operating Loss                  | Apr-02         |
| Nets  |                                     |                |
| Are they a Qualified CCF Withdrawal?            | Frequently Asked Questions #4       | Aug/Sep-00     |
| Deduct vs. Depreciate                           | More on Fish Nets and Depreciation  | Oct-00         |
| Lost/Discarded - Tax Aspects                    | Frequently Asked Questions #1/2     | Aug/Sep-00     |
| Repairs, Depreciation, Section 179, CCF Issues  | Fishing Nets                        | Aug/Sep-00     |
| Repairs: Deduct or Depreciate?                  | Frequently Asked Questions #3       | Aug/Sep-00     |
| Non-filer for Multiple Years                    | Frequently Asked Questions #1       | Mar-00         |
| Northeast Fisheries Disaster Assistance Program | Frequently Asked Questions #3       | Feb-00         |
| Patronage Dividends                             |                                     |                |
| Where to Report                                 | Tax Time Reminders                  | Feb-00/Jan-02  |
| Where to Report                                 | Do You Know?                        | Sep-99         |
| PBA Codes on Schedule C                         | Frequently Asked Questions #4       | Feb-00         |
| Price Adj. Payments (Fish) - When Payor Deducts | Retroactive Bonus Payments          | Aug/Sep-00     |
| Reasonable Compensation-S Corp Shareholders     | Reasonable Compensation of S        | Jun-Nov/Dec 01 |
| Reasonable Compensation-S Corp Shareholders     | Reasonable Compensation of S        | Nov/Dec-01     |
| Recordkeeping Guidelines                        | Information on "books and records"  | Nov/Dec-01     |
| Safety Equipment - Proposed Tax Credit - S.162  | Proposed Legislation                | Mar-01         |
| Tax Dates & Filing Reminders                    |                                     |                |
| Tax Calendar – Reminders                        | Important Dates to Remember         | Dec-99         |
| Tax Form Reminders - Keep These Forms on Boat   | Tax Form Reminders                  | Apr/May-01     |
| Tax Dates & Reminders                           | Important Dates & Tax Tips          | Jan-02         |

|   |                                    |        |
|---|------------------------------------|--------|
| Taxpayer Advocate Services                |                                    |        |
| Delayed Refund - Hardship Priority        | Taxpayer Advocate Services         | Mar-00 |
| Form 8849 Excise Tax                      | Taxpayer Advocate Services         | Dec-99 |
| Transfer of Assets - Section 351 Transfer | Frequently Asked Questions #2      | Apr-00 |
| Travel                                    |                                    |        |
| From Personal Residence to Home Port      | Frequently Asked Questions #1      | May-00 |
| Meals for the Self-Employed Fisher        | Meals - Per Diem for the Self-Empl | Jul-01 |
| Publication 595 Clarification for Meals   | Publication 595 Clarification      | Jun-01 |
| Tax Home                                  | Tax Home                           | Jun-00 |