Form **6900**

Alaska Partnership Information Return

For the calendar year 2020 or the taxable year beginning _____, 2020, and ending _____, _____

2020

EIN			Contact Person	
Name			Title	
Mailing Address ☐ check if new address			Contact Email Address	
City	State	Zip Code	Contact Telephone Number	Contact Fax Number

Return Information (check applicable boxes)

☐ Final Alaska return ☐ Federal extension is in effect ☐ Partnership agreement contains Section 704 provisions

☐ Amended return ☐ Oil and gas tax partnership ☐ Public Law 86-272 applies

If amended return box above is checked, then check the following box, if applicable:

☐ Amended return to report IRS audit change

Name and EIN on the prior year's return if different from above. State the reason for the name change.

EIN	Name
Reason	

Other Information (see instructions)

1. **Requirements to file Alaska partnership return:**
   a. Does the partnership have income derived from sources in Alaska? . . . yes ☐ no ☐
   b. Does the partnership have assets within Alaska? . . . yes ☐ no ☐
   c. Does this partnership own an interest in a lower-tier partnership that is required to file an Alaska partnership return? (Attach Form 6900, Schedule K-1) . . . yes ☐ no ☐

   If you answered no to questions a, b, and c, **STOP**: You are not required to file this return.

   d. Does the partnership have partners that are other than natural persons or those effectively treated as natural persons (see instructions)? . . . yes ☐ no ☐

   If you answered no to question d, **STOP**: You are not required to file this return.

   e. Is the partnership a "publicly traded partnership"? . . . yes ☐ no ☐
   f. If you answered yes to question e, does the partnership meet the exception under IRC §7704(c) to be treated as a partnership? . . . yes ☐ no ☐

   If you answered no to question f, **STOP**: You are not required to file this return (see instructions).
2. Does the partnership engage in production or transportation of oil or gas in Alaska? . . . yes ☐ no ☐
3. Does the partnership own any foreign corporations? (attach schedule) . . . yes ☐ no ☐
4. If you answered yes to question 3, are any of the foreign corporations a "tax haven corporation" as defined in 15 AAC 20.900(b)(4)? (see instructions) . . . yes ☐ no ☐
5. Does the partnership have an interest in any foreign partnerships? (attach schedule) . . . yes ☐ no ☐

I declare, under penalty of perjury, that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			☐ Check if the DOR may discuss this return with the preparer (see instructions)
Officer's Signature	Date	Title	
Preparer's Signature	Date	Preparer Firm's Name	Preparer's SSN or PTIN
Preparer Firm's Address		EIN	Phone
City	State	Zip Code	

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Form **6900**

Alaska Partnership Information Return

2020

EIN	Name

SCHEDULE A

Income/Expense Items Subject to Alaska Modification		A Total	B Percentage (see instructions)	C Distributable Portion (A times B)
1. Taxes based on or measured by net income	1		☐ various	
2. Interest income from obligations of the United States	2		☐ various	
3. Oil and gas service industry expenditures	3		☐ various	
4. In-state oil refinery infrastructure expenditures	4		☐ various	
Apportionment Data				
5a. Property within Alaska	5a		☐ various	
5b. Property everywhere	5b		☐ various	
6a. Sales in Alaska (excluding tariffs)	6a		☐ various	
6b. Sales everywhere (excluding tariffs)	6b		☐ various	
If you answered yes to question 2 on page 1, then skip line 7a and 7b and go to line 8a				
7a. Payroll in Alaska	7a		☐ various	
7b. Payroll everywhere	7b		☐ various	
8a. Tariffs in Alaska (including intercompany)	8a		☐ various	
8b. Tariffs everywhere (including intercompany)	8b		☐ various	
9a. Cumulative intangible drilling costs in Alaska	9a		☐ various	
9b. Cumulative intangible drilling costs everywhere	9b		☐ various	
10a. Number of barrels of oil or NGLs produced in Alaska	10a		☐ various	
10b. Number of barrels of oil or NGLs produced everywhere	10b		☐ various	
11a. One-sixth the number of Mcf of gas produced in Alaska	11a		☐ various	
11b. One-sixth the number of Mcf of gas produced everywhere	11b		☐ various	
Alaska Credit-Related Items				
12. Alternative tax credit for oil and gas exploration	12		☐ various	
13. Qualified in-state oil refinery infrastructure expenditures credit	13		☐ various	
14. Qualified oil and gas service industry expenditure credit	14		☐ various	
15. Exploration incentive credit – mining	15		☐ various	
16. Veteran employment tax credit	16		☐ various	
17. LNG storage facility credit	17		☐ various	
18. Education credit contributions – qualified deductions under IRC Section 170	18		☐ various	
19. Education credit contributions – other	19		☐ various	
20. In-state manufacture of urea, ammonia or GTL products credit	20		☐ various	
21. Recapture of LNG or gas storage facility tax credit	21		☐ various	

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EIN	Name

SCHEDULE B

Partners that are treated as corporations or partnerships for federal tax purposes

	A Name of Partner	B Percentage Owned	C EIN	D Entity Code	Special Allocation E
1.		☐ various			☐
		☐ various			☐
		☐ various			☐
		☐ various			☐
		☐ various			☐
		☐ various			☐
		☐ various			☐
		☐ various			☐
		☐ various			☐
		☐ various			☐
2.	Total percentage owned by partners that are treated as corporations or partnerships for federal tax purposes. Add line(s) 1, column B.				

Partners that are natural persons or are effectively treated as natural persons

	A Name of Partner	B Percentage Owned	Special Allocation C
3.			☐
			☐
			☐
			☐
			☐
			☐
			☐
			☐
			☐
			☐
4.	Total percentage owned by partners that are natural persons or are effectively treated as natural persons. Add line(s) 3, column B.		

The sum of lines 2 and 4 must equal 100%, unless “various” or “special allocation” is checked

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Form **6900**

Alaska Partnership Information Return – Schedule K–1

For the calendar year 2020 or the taxable year beginning _____, 2020, and ending _____, _____

2020

Information About the Partner		
EIN		
Name		
Mailing Address		
City	State	Zip Code

Information About the Partnership		
EIN		
Name		
Mailing Address		
City	State	Zip Code

Information for Partner (check applicable boxes)

- ☐ Amended Alaska Schedule K-1
- ☐ Final Alaska Schedule K-1
- ☐ Partnership is engaged in production or transportation of oil or gas in Alaska
- ☐ Partnership owns foreign corporation(s)
- ☐ Partnership owns tax haven corporation(s)
- ☐ Public Law 86-272 applies

If amended return box above is checked, then check the following box, if applicable:

☐ Amended Schedule K-1 to report IRS audit change

Partner's Share of Current Year Items

Income/Expense Items Subject to Alaska Modifications

1.	Taxes based on or measured by net income	1	
2.	Interest income from obligations of the United States	2	
3.	Oil and gas service industry expenditures	3	
4.	In-state oil refinery infrastructure expenditures	4	

Apportionment Data

5a.	Property within Alaska	5a	
5b.	Property everywhere	5b	
6a.	Sales in Alaska (excluding tariffs)	6a	
6b.	Sales everywhere (excluding tariffs)	6b	
7a.	Payroll in Alaska	7a	
7b.	Payroll everywhere	7b	
8a.	Tariffs in Alaska (including intercompany)	8a	
8b.	Tariffs everywhere (including intercompany)	8b	
9a.	Cumulative intangible drilling costs in Alaska	9a	
9b.	Cumulative intangible drilling costs everywhere	9b	
10a.	Number of barrels of oil or NGLs produced in Alaska	10a	
10b.	Number of barrels of oil or NGLs produced everywhere	10b	
11a.	One-sixth the number of Mcf of gas produced in Alaska	11a	
11b.	One-sixth the number of Mcf of gas produced everywhere	11b	

Alaska Credit-Related Items

12.	Alternative tax credit for oil and gas exploration	12	
13.	Qualified in-state oil refinery infrastructure expenditures credit	13	
14.	Qualified oil and gas service industry expenditure credit	14	
15.	Exploration incentive credit – mining	15	
16.	Veteran employment tax credit	16	
17.	LNG storage facility credit	17	
18.	Education credit contributions – qualified deductions under IRC Section 170	18	
19.	Education credit contributions – other	19	
20.	In-state manufacture of urea, ammonia or GTL products credit	20	
21.	Recapture of LNG or gas storage facility tax credit	21	

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