

April 11, 2019

### **Notice of Electronic Filing and Electronic Deposit**

The instructions to the 2018 Alaska Corporate Income Tax Return (Form 6000 and Form 6100/6150) have been updated to clarify certain electronic filing and electronic deposit requirements, previously noticed.

Effective July 1, 2016, the Alaska Legislature passed House Bill 375, which required electronic filing for returns and reports, and included a penalty for failing to file electronically when required. The penalty is \$25 or 1% of the total tax before payments, whichever is greater, per AS 43.05.045 and 43.05.220(f).

#### **The requirement to file returns electronically equally applies to amended returns for periods ending after July 1, 2016.**

If you do not have the capability of submitting Form 6000 or Form 6100 electronically, you may apply to the division for a waiver by submitting an Electronic Filing Waiver Application (Form 773) at least 30 days before the return is due. The waiver application is online at [tax.alaska.gov](http://tax.alaska.gov), or call (907) 334-2524 to have one mailed to you.

On February 21, 2014 the Department published an update to its payment regulations. 15 AAC 05.310(b) requires certain large payments to be remitted electronically. Failure to make deposits as required will be subject to penalty under Internal Revenue Code §6656 and Treas. Reg. §1.6302-1, as adopted by AS 43.20.021(a) and AS 43.20.300(b), respectively. See Form 6240.