

## **Notice: Amended Corporate Income Tax Returns**

Effective July 1, 2016, the Alaska Legislature passed House Bill 375, which requires 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.

For periods ending prior to July 1, 2016, amended corporate income tax returns will only be valid if a complete Alaska return is filed (Form 6000, 6100, 6150, 611, 611sf or 650, as applicable for the given year). The return must include all applicable schedules filled out, identify it as an amended return by writing "Amended Return", preferable in red, across the top of the form, and must include a statement identifying changes being reported in the amended return. If the amended return is due to an amended federal return or federal audit, a copy of federal Form 1120X or federal audit must be attached.

We will no longer accept Form 611X as a valid amended return. Amended returns Form 611N will also no longer be accepted to claim a refund due to loss and credit carrybacks. All claims for refund, including "Tentative Refunds" must be claimed by filing a complete return which identifies the carryback item and the source (year) of the carryback item, if applicable. Form 611X and Form 611N are no longer available for use for any tax year.

If you have any questions about these requirements, please contact Joann Everson at 907-465-3687 or by email at [dor.tax.corporations@alaska.gov](mailto:dor.tax.corporations@alaska.gov)