



Jan. 13, 2017

### Notice of Mandatory Electronic Filing (AS 43.05.045)

Taxpayers are required to file electronically all returns and reports, including attachments, with the Alaska Department of Revenue's Tax Division, or face a penalty.

The two exceptions are if a taxpayer has a waiver approved by the division, or if the division doesn't have electronic filing for a return or report.

On April 17, 2016, the Alaska Legislature passed House Bill 375, which expanded the electronic filing requirement 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 due, whichever is greater, per AS 43.05.045 and 43.05.220(f).

The division's online portal for filing returns and reports, Revenue Online, is at [tax.alaska.gov](http://tax.alaska.gov). Corporate taxpayers may also file their Alaska returns through the Modernized e-File (MeF) program.

If you don't have the capability of submitting a return or report 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 or report is due. The waiver application is online at [tax.alaska.gov](http://tax.alaska.gov), or call (907) 465-2320 to have one sent to you.

The division will notify you whether your waiver application is approved or denied. If your application is approved, your waiver is valid for five years after the first tax filing due date after the waiver is approved.

The division, as mentioned above, will not apply the penalty to returns or reports that are not set up at the time for electronic filing through Revenue Online or MeF. Those returns and reports currently are:

1. Alaska Corporation Application for Quick Refund of Overpayment of Estimated Tax (Form 6230).
2. Application for refund resulting from look-back interest.
3. Amended corporation income tax return for a tax year beginning before Jan. 1, 2013.
4. Alaska Partnership Information Return (Form 6900).
5. Motor Fuel Claim for Refund (Form 544).

The division will not grant a waiver to a corporate taxpayer if that taxpayer is required to file its federal return electronically.

If you have any questions or need more information, please call (907) 465-2320.