

Notice: Amended Corporate Income Tax Returns

The Tax Division is currently implementing a new tax revenue management system. As part of the implementation process, changes will be made to tax filing requirements. Currently, amended corporate income tax returns are filed using Form 611X which is a single page form that identifies changes to Schedule A only. Form 611X shows the original amounts, the changes and the amended amounts for Schedule A items, but does not identify the source of the changes in supporting schedules and forms. Effective immediately, we will no longer accept Form 611X as a valid amended return. Amended returns will only be valid if a complete Alaska return (Form 611, 611sf or 650) is filed. The return must include all applicable schedules, 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, a copy of federal Form 1120X must be attached. 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. These changes are effective immediately and Form 611X and Form 611N are no longer available for use for any tax year. As additional changes take place due to implementation of the new system, we will update our website. Please refer to it often over the next year. If you have any questions about these changes, please contact Kevin Dean at 907-465-3153 or by email at kevin.dean@alaska.gov. Thank you for your cooperation and patience as we update our system.