

# Alaska Oil and Gas Corporation Net Income Tax Return

Form **6100**

For calendar year 2013 or the taxable year beginning \_\_\_\_\_, 2013, ending \_\_\_\_\_, 20\_\_\_\_

**2013**

|  |       |  |   |   |                       |
|--|-------|--|---|---|-----------------------|
| EIN  |       | NAICS Code   |   | Contact Person  |                       |
| Name   |       |  |   | Title   |                       |
| Mailing Address  |       |  | <input type="checkbox"/> Check if new address |   | Contact Email Address |
| City   | State | Zip Code   | Contact Telephone Number                      |   | Contact Fax Number    |
| Return Information (check applicable boxes)  |       |  |   |   |                       |
| <input type="checkbox"/> Final Alaska return   |       | <input type="checkbox"/> Federal extension is in effect (attach a copy of Form 7004) |   | <input type="checkbox"/> Exempt organization (see instructions) |                       |
| <input type="checkbox"/> Consolidated Alaska return                                    |       | <input type="checkbox"/> Public Law 86-272 applies                                   |   | <input type="checkbox"/> S Corporation (attach Form 1120S)      |                       |
| <input type="checkbox"/> Amended return  |       | <input type="checkbox"/> Carryback is waived for net operating loss                  |   | <input type="checkbox"/> Personal Holding Company               |                       |
| If amended return box above is checked, then check the following boxes, if applicable: |       |  |   |   |                       |
| <input type="checkbox"/> amended return is filed to report IRS audit change            |       | <input type="checkbox"/> this is a protective claim                                  |   |   |                       |

## SCHEDULE A – NET INCOME TAX SUMMARY

|   |    |           |
|---|----|-----------|
| 1. Alaska income (loss) from Schedule G, line 10 . . . . .  | 1  |           |
| 2. Alaska net operating loss utilized: carryover ( _____ ) carryback ( _____ ). Total . . . . .                     | 2  | ( _____ ) |
| 3. Alaska taxable income. Add lines 1–2 . . . . .   | 3  |           |
| 4. Alaska income tax from Schedule D, line 7 . . . . .  | 4  |           |
| 5. Other taxes from Schedule E, line 6 . . . . .  | 5  |           |
| 6. Total tax. Add lines 4–5. . . . .  | 6  |           |
| 7. Other Alaska incentive credits from Form 6300, line 29 . . . . .   | 7  |           |
| 8. Federal-based credits from Form 6390, line 36 . . . . .  | 8  |           |
| 9. Net Alaska income tax. Subtract the sum of lines 7–8 from line 6. If more than \$500, attach Form 6220 . . . . . | 9  |           |
| 10. Payments from Page 3, Schedule C . . . . .  | 10 |           |
| 11. Alaska credit for prior year minimum tax (see instructions) . . . . .   | 11 |           |
| 12. Alaska refundable incentive credits from Form 6300, line 22 . . . . .   | 12 |           |
| 13. Tax due (overpaid). Subtract the sum of lines 10–12 from line 9 . . . . .                                       | 13 |           |
| 14. Penalty for underpayment of estimated tax from Form 6220, line 18 . . . . .                                     | 14 |           |
| 15. Total amount due (overpaid). Add lines 13–14. If greater than zero, STOP . . . . .                              | 15 |           |
| 16. Overpayment credited to 2014 estimated tax (enter as positive number) . . . . .                                 | 16 |           |
| 17. Refund. Add lines 15–16 . . . . .   | 17 |           |

*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     | <input type="checkbox"/> Check if self-employed | Preparer's SSN or PTIN |
| Preparer firm's name (or yours if self-employed) and address |       |          | EIN   | Phone                  |
| City   | State | Zip Code |   |                        |



|     |      |
|-----|------|
| EIN | Name |
|-----|------|

**SCHEDULE B – ALASKA TAXPAYER INFORMATION**

**1. ALASKA CONSOLIDATED RETURNS ONLY: LIST ALL CORPORATIONS, OTHER THAN THE TAXPAYER SHOWN ON PAGE 1, WITH NEXUS IN ALASKA INCLUDED IN THIS RETURN. FAILURE TO PROPERLY COMPLETE MAY RESULT IN PENALTIES.**

| A<br>Name of each corporation with nexus in Alaska   | B<br>P.L.86-272<br>applies | C<br>EIN | D<br>NAICS Code |       |          |
|--|----------------------------|----------|-----------------|-------|----------|
| Name   | <input type="checkbox"/>   |          |                 |       |          |
| Address  |                            |          |                 |       |          |
| City   |                            |          |                 | State | Zip Code |
| Factor numerators to be reported: <input type="checkbox"/> property <input type="checkbox"/> extraction <input type="checkbox"/> sales |                            |          |                 |       |          |
| Name   | <input type="checkbox"/>   |          |                 |       |          |
| Address  |                            |          |                 |       |          |
| City   |                            |          |                 | State | Zip Code |
| Factor numerators to be reported: <input type="checkbox"/> property <input type="checkbox"/> extraction <input type="checkbox"/> sales |                            |          |                 |       |          |
| Name   | <input type="checkbox"/>   |          |                 |       |          |
| Address  |                            |          |                 |       |          |
| City   |                            |          |                 | State | Zip Code |
| Factor numerators to be reported: <input type="checkbox"/> property <input type="checkbox"/> extraction <input type="checkbox"/> sales |                            |          |                 |       |          |
| Name   | <input type="checkbox"/>   |          |                 |       |          |
| Address  |                            |          |                 |       |          |
| City   |                            |          |                 | State | Zip Code |
| Factor numerators to be reported: <input type="checkbox"/> property <input type="checkbox"/> extraction <input type="checkbox"/> sales |                            |          |                 |       |          |

**2. If any taxpayer included in this return is included in a federal consolidated return (Form 1120), provide the name, address, and EIN of the common parent of the federal consolidated group.**

|         |      |       |          |
|---------|------|-------|----------|
| EIN     | Name |       |          |
| Address | City | State | Zip Code |

**3. If this is the first return, indicate if:**  Successor to previously existing business (Enter name, address, and EIN of previous business)

|         |      |       |          |
|---------|------|-------|----------|
| EIN     | Name |       |          |
| Address | City | State | Zip Code |

**4. Name and EIN on the prior year's return if different from page 1. State the reason for the change (e.g. merger, name change, etc.)**

|        |      |  |  |
|--------|------|--|--|
| EIN    | Name |  |  |
| Reason |      |  |  |

|     |      |
|-----|------|
| EIN | Name |
|-----|------|

**SCHEDULE C – TAX PAYMENT RECORD**

| Estimated Payments           | Date | Amount | Summary  | Date | Amount         |
|------------------------------|------|--------|--|------|----------------|
| First                        |      |        | Payment with extension                                   |      |                |
| Second                       |      |        | Total estimated tax payments                             |      |                |
| Third                        |      |        | Overpayment from prior year                              |      |                |
| Fourth                       |      |        | Less: Quick Refund from Form 6230                        |      | (            ) |
| Total estimated tax payments |      |        | Amended return only:                                     |      |                |
|                              |      |        | Tax paid with original return and additional tax paid    |      |                |
|                              |      |        | Less: Overpayment previously credited to 2014            |      | (            ) |
|                              |      |        | Less: Refund from original return and additional refunds |      | (            ) |
|                              |      |        | Total net payments to Schedule A, line 10                |      | \$             |

**SCHEDULE D – ALASKA TAX COMPUTATION**

Tax Rate Table is contained in instructions

|  |   | A | B |
|--|---|---|---|
| 1. Alaska taxable income from Schedule A, line 3 . . . . .                               | 1 |   |   |
| 2. Net capital gain from Schedule J, line 18 . . . . .                                   | 2 |   |   |
| 3. Ordinary income. Subtract line 2 from line 1. If less than zero, enter zero . . . . . | 3 |   |   |
| 4. Tax on ordinary income. Use Tax Rate Table to calculate tax on line 3 . . . . .       | 4 |   |   |
| 5. Tax on net capital gain. Multiply line 2 by 4.5% . . . . .                            | 5 |   |   |
| 6. Alaska income tax. Add lines 4–5 . . . . .  | 6 |   |   |
| 7. Enter the lesser of line 6, column A or B here and on Schedule A, line 4 . . . . .    | 7 |   |   |

**SCHEDULE E – OTHER TAXES**

|  |   | A |      | B |
|--|---|---|------|---|
| 1. Alternative minimum tax from federal Form 4626 . . . . .      | 1 |   | x18% |   |
| 2. Apportionment factor from Schedule I, line 14 . . . . .       |   |   |      | 2 |
| 3. Multiply line 1 by line 2 . . . . .                           |   |   |      | 3 |
| 4. Personal Holding Company tax (see instructions) . . . . .     |   |   |      | 4 |
| 5. Other taxes (see instructions) . . . . .                      |   |   |      | 5 |
| 6. Add lines 3–5. Enter here and on Schedule A, line 5 . . . . . |   |   |      | 6 |

|     |      |
|-----|------|
| EIN | Name |
|-----|------|

**SCHEDULE G – COMPUTATION OF ALASKA INCOME**

|  |   |    |                |
|--|---|----|----------------|
|  |   | 1  |                |
| Additions  | 2a. Taxes based on or measured by net income . . . . .  | 2a |                |
|  | 2b. Federal charitable contributions from federal Form 1120, line 19 . . . . .                    | 2b |                |
|  | 2c. Net Section 1231 losses from federal Form 4797, line 11 . . . . .                             | 2c |                |
|  | 2d. Intangible drilling and development costs expensed for federal purposes . . . . .             | 2d |                |
|  | 2e. Percentage depletion deducted for federal purposes . . . . .                                  | 2e |                |
|  | 2f. Federal depreciation . . . . .  | 2f |                |
|  | 2g. Expenses incurred to produce non-business income . . . . .                                    | 2g |                |
|  | 2h. Other (attach schedule) . . . . .   | 2h |                |
|  | 2i. Total additions. Add lines 2a–2h . . . . .  | 2i |                |
|  | 3. Total. Add lines 1 and 2i . . . . .  | 3  |                |
| Subtractions   | 4a. Intangible drilling costs allowable . . . . .   | 4a |                |
|  | 4b. Cost depletion . . . . .  | 4b |                |
|  | 4c. Depreciation allowable . . . . .  | 4c |                |
|  | 4d. Interest from obligations of the U.S. government . . . . .                                    | 4d |                |
|  | 4e. Intercompany dividends . . . . .  | 4e |                |
|  | 4f. Section 78 gross-up dividends . . . . .   | 4f |                |
|  | 4g. Federal Form 1120, line 8 capital gain income . . . . .                                       | 4g |                |
|  | 4h. Non-recaptured Section 1231 losses from prior years from federal Form 4797, line 12 . . . . . | 4h |                |
|  | 4i. Non-business income (attach schedule) . . . . .   | 4i |                |
|  | 4j. Other (attach schedule) . . . . .   | 4j |                |
| 4k. Total subtractions. Add lines 4a–4j . . . . .  | 4k  |    |                |
| 5. Apportionable business income (loss). Subtract line 4k from line 3 . . . . .  | 5   |    |                |
| 6. Apportionment factor from Schedule I, line 14 . . . . .   | 6   |    |                |
| 7. Income (loss) apportioned to Alaska. Multiply line 5 by line 6 . . . . .  | 7   |    |                |
| 8. Non-business income (loss) net of expenses allocable to Alaska (attach schedule) . . . . .                                      | 8   |    |                |
| Alaska Items   | 9a. Alaska capital and Section 1231 gain (loss) from Schedule J, line 20 . . . . .                | 9a |                |
|  | 9b. Alaska charitable contribution deduction from Schedule K, line 10 . . . . .                   | 9b | (            ) |
|  | 9c. Alaska dividends-received deduction (see instructions) . . . . .                              | 9c | (            ) |
|  | 9d. Total Alaska items. Add lines 9a–9c . . . . .   | 9d |                |
| 10. Alaska taxable income (loss) before net operating loss. Add lines 7, 8, and 9d. Enter here and on Schedule A, line 1 . . . . . | 10  |    |                |

|     |      |
|-----|------|
| EIN | Name |
|-----|------|

**SCHEDULE I – APPORTIONMENT FACTOR**

Check all boxes that apply

- Taxpayer produces oil or gas in Alaska
- Taxpayer transports oil or gas in Alaska

- Attorney General's opinion dated 10/20/99 applies (factor relief for certain taxpayers)

**1. Property within Alaska**

Property

|    | A<br>EIN | B<br>Name | C<br>Property within Alaska |
|----|----------|-----------|-----------------------------|
| 1a |          |           |                             |
| 1b |          |           |                             |
| 1c |          |           |                             |
| 1d |          |           |                             |
| 1e |          |           |                             |

|   |   |  |
|---|---|--|
| 2. Total of line 1 column C . . . . .                 | 2 |  |
| 3. Property everywhere . . . . .                      | 3 |  |
| 4. Property factor. Divide line 2 by line 3 . . . . . | 4 |  |

**Oil and Gas Transportation Companies only, skip lines 5–8. Go to line 9.**

**5. Extraction within Alaska**

Extraction

|    | A<br>EIN | B<br>Name | C<br>Extraction within Alaska |
|----|----------|-----------|-------------------------------|
| 5a |          |           |                               |
| 5b |          |           |                               |
| 5c |          |           |                               |
| 5d |          |           |                               |
| 5e |          |           |                               |

|   |   |  |
|---|---|--|
| 6. Total of line 5 column C . . . . .                   | 6 |  |
| 7. Extraction everywhere . . . . .                      | 7 |  |
| 8. Extraction factor. Divide line 6 by line 7 . . . . . | 8 |  |

**Oil and Gas Producing Companies only, skip lines 9–12. Go to line 13**

**9. Sales within Alaska**

Sales

|    | A<br>EIN | B<br>Name | C<br>Sales within Alaska |
|----|----------|-----------|--------------------------|
| 9a |          |           |                          |
| 9b |          |           |                          |
| 9c |          |           |                          |
| 9d |          |           |                          |
| 9e |          |           |                          |

|   |    |  |
|---|----|--|
| 10. Total of line 9 column C . . . . .                | 10 |  |
| 11. Sales everywhere . . . . .                        | 11 |  |
| 12. Sales factor. Divide line 10 by line 11 . . . . . | 12 |  |

|  |    |  |
|--|----|--|
| 13. Add lines 4, 8, and 12 . . . . .   | 13 |  |
| 14. Apportionment factor. Divide line 13 by 3, or 2, as applicable . . . . . | 14 |  |

|     |      |
|-----|------|
| EIN | Name |
|-----|------|

**SCHEDULE J – ALASKA CAPITAL AND SECTION 1231 GAINS AND LOSSES**

|  | A<br>Combined | B<br>AK Factor | C<br>Alaska Gain or (Loss) |
|--|---------------|----------------|----------------------------|
| <b>Section 1231 Gains and Losses</b>   |               |                |                            |
| 1. Current Section 1231 gains and (losses). If a loss, enter here and on line 19 . . . . .   | 1             |                |                            |
| 2. Alaska net non-recaptured Section 1231 losses from prior years. Enter as a positive number . . . . .  |               |                | 2                          |
| 3. If line 1C is a gain, subtract line 2 from line 1C, but not less than zero. Enter here and on line 15 . . . . .   |               |                | 3                          |
| 4. If line 1C is a gain, enter the lesser of line 1C or line 2 here and on line 19, otherwise enter zero . . . . .   |               |                | 4                          |
| <b>Short-Term Capital Gains and Losses – STCG/(L)</b>  |               |                |                            |
| 5. Total current STCG/(L) . . . . .  | 5             |                |                            |
| 6. Non-business STCG/(L) . . . . .   | 6             |                |                            |
| 7. Apportionable STCG/(L). Subtract line 6 from line 5 . . . . .   | 7             |                |                            |
| 8. Non-business STCG/(L) allocable to Alaska . . . . .   |               |                | 8                          |
| 9. Alaska capital loss carryover utilized ( _____ ) carryback utilized ( _____ ). Total . . . . .  |               |                | 9 ( _____ )                |
| 10. Net STCG/(L), add lines 7C, 8, and 9 . . . . .   |               |                | 10                         |
| <b>Long-Term Capital Gains and Losses – LTCG/(L)</b>   |               |                |                            |
| 11. Total current LTCG/(L) . . . . .   | 11            |                |                            |
| 12. Non-business LTCG/(L) . . . . .  | 12            |                |                            |
| 13. Apportionable LTCG/(L). Subtract line 12 from line 11 . . . . .  | 13            |                |                            |
| 14. Non-business LTCG/(L) allocable to Alaska . . . . .  |               |                | 14                         |
| 15. Enter amount from line 3 . . . . .   |               |                | 15                         |
| 16. Net LTCG/(L). Add lines 13C, 14, and 15 . . . . .  |               |                | 16                         |
| <b>Summary</b>   |               |                |                            |
| 17. Excess net short-term capital gain, line 10, over net long-term capital loss, line 16 . . . . .  |               |                | 17                         |
| 18. Alaska net capital gain. Excess net long-term capital gain, line 16, over net short-term capital loss, line 10. Enter here and on Schedule D, line 2 . . . . . |               |                | 18                         |
| 19. If line 1C is a loss, enter here, otherwise enter the amount from line 4 . . . . .   |               |                | 19                         |
| 20. Add lines 17–19. Enter here and on Schedule G, line 9a . . . . .   |               |                | 20                         |

**SCHEDULE K – CHARITABLE CONTRIBUTION DEDUCTION**

|  |    |  |
|--|----|--|
| 1. Current charitable contributions . . . . .  | 1  |  |
| 2. Education credit contributions from Form 6310, line 2 . . . . .   | 2  |  |
| 3. Subtract line 2 from line 1 . . . . .   | 3  |  |
| 4. Apportionment factor from Schedule I, line 14 . . . . .   | 4  |  |
| 5. Current Alaska charitable contributions. Multiply line 3 by line 4 . . . . .  | 5  |  |
| 6. Alaska excess charitable contribution carryover from prior years. Enter as a positive number . . . . .                    | 6  |  |
| 7. Add lines 5–6 . . . . .   | 7  |  |
| 8. Taxable income for deduction limitation purposes (see instructions) . . . . .   | 8  |  |
| 9. Multiply line 8 by 10% . . . . .  | 9  |  |
| 10. Alaska charitable contribution deduction. Enter the lesser of line 7 or line 9 here and on Schedule G, line 9b . . . . . | 10 |  |

|     |      |
|-----|------|
| EIN | Name |
|-----|------|

**SCHEDULE L – ALASKA DIVIDENDS-RECEIVED DEDUCTION (DRD)**

|              |  |    |  |
|--------------|--|----|--|
|              | 1. Dividend income included in Schedule G, line 1 . . . . .                      | 1  |  |
| Not Eligible | 2a. Intercompany dividends from Schedule G, line 4e . . . . .                    | 2a |  |
|              | 2b. Section 78 gross-up dividends from Schedule G, line 4f . . . . .             | 2b |  |
|              | 2c. Dividends subtracted on Schedule G, line 4i as non-business income . . . . . | 2c |  |
|              | 2d. Total dividends not eligible for DRD. Add lines 2a–2c . . . . .              | 2d |  |
|              | 3. Total dividends eligible for DRD. Subtract line 2d from line 1 . . . . .      | 3  |  |
|              | 4. Apportionment factor from Schedule I, line 14 . . . . .                       | 4  |  |
|              | 5. Apportioned dividends. Multiply line 3 by line 4 . . . . .                    | 5  |  |
|              | 6. Dividends allocable to Alaska included on Schedule G, line 8 . . . . .        | 6  |  |
|              | 7. Total dividends included in taxable income. Add lines 5–6 . . . . .           | 7  |  |

|     |   | A<br>Apportioned<br>Dividends | B<br>Percentage | C<br>DRD (A times B) |
|-----|---|-------------------------------|-----------------|----------------------|
| DRD | 8a. Dividends qualifying for 100% deduction . . . . .   | 8a                            | 100%            |                      |
|     | 8b. Dividends qualifying for 80% deduction . . . . .    | 8b                            | 80%             |                      |
|     | 8c. Dividends qualifying for 70% deduction . . . . .    | 8c                            | 70%             |                      |
|     | 8d. Dividends qualifying for 48% deduction . . . . .    | 8d                            | 48%             |                      |
|     | 8e. Dividends qualifying for 42% deduction . . . . .    | 8e                            | 42%             |                      |
|     | 8f. Other, if applicable. Enter % in column B . . . . . | 8f                            |                 |                      |

|   |   |  |
|---|---|--|
| 9. Tentative dividends-received deduction. Add lines 8a–8f, column C (see instructions) . . . . . | 9 |  |
|---|---|--|