

## Alaska Corporation Application for Quick Refund of Overpayment of Estimated Tax

Form **6230**

For calendar year 2014 or the taxable year beginning \_\_\_\_\_, 2014, ending \_\_\_\_\_, 20\_\_\_\_

2014

EIN	Name	Telephone Number	
Mailing Address	City	State	Zip Code

Check type of return to be filed (see instructions):

- Form 6000    
  Form 6020    
  Form 6100    
  Form 6150

1. Alaska estimated income tax paid during the tax year . . . . .	1	
2. Overpayment of income tax from prior year credited to this year's estimated tax . . . . .	2	
3. Total. Add lines 1-2 . . . . .	3	
4. Enter total tax from line 9 of Form 6000, 6020, 6100, or 6150, as applicable . . . . .	4	
5. <b>Overpayment of estimated tax.</b> Subtract line 4 from line 3. If this amount is at least 10% of line 4 and at least \$500, the corporation is eligible for a quick refund. Otherwise, do not file this form (see instructions) . . . . .	5	

### Record of Estimated Tax Payments

Date of Payment	Amount	Date of Payment	Amount

*I swear under penalty of perjury that I have examined this application and to the best of my knowledge and belief, it is a true, correct and complete statement.*

Signature	Title	Date
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### General Instructions

#### Who May File

Any corporation that overpaid its estimated tax for the tax year may apply for a quick refund if the overpayment is:

- At least 10% of the expected tax liability and
- At least \$500

The overpayment is the excess of the estimated income tax the corporation paid during the tax year over the final income tax liability expected for the tax year, at the time this application is filed.

#### When to File

File Form 6230 before the 16th day of the 4th month after the end of the tax year, but before the corporation files its income tax return. Do not file Form 6230 before the end of the corporation's tax year. An extension of time to file the corporation's tax return will not extend the time for filing Form 6230.

### Where to File

Complete and mail the original, signed Form 6230 to the following address:

TAX DIVISION  
 ALASKA DEPARTMENT OF REVENUE  
 PO BOX 110420  
 JUNEAU AK 99811-0420

### Excessive Refund or Credit

If the refund or credit is later found to be excessive, the corporation is liable for an addition to tax on the excessive amount.

The excessive amount is the smaller of:

- 1) The credit or refund or
- 2) The excess of:
  - a) The corporation's income tax liability as shown on its return over
  - b) The estimated tax paid less the refund or credit

The Department of Revenue will compute the addition to tax and bill the corporation. Interest on the addition to tax is figured from the date the refund was paid or credited, until the original due date of the corporation's return.