

Alaska Partnership Information Return



Form **6900**

For the calendar year 2017 or the taxable year beginning _____, 2017, and ending _____, _____

| | | | | |
|---|-------|----------|--------------------------|--------------------|
| EIN | | | 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 | <input type="checkbox"/> Partnership agreement contains Section 704 provisions |
| <input type="checkbox"/> Amended return | <input type="checkbox"/> Oil and gas tax partnership | |

If amended return box above is checked, then check the following box, if applicable:

Amended return to report IRS audit change

Name and EIN on the prior year's return if different from above. State the reason for the name change.

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

Other Information (see instructions)

1. Requirements to file Alaska partnership return:

- a. Does the partnership have income derived from sources in Alaska? yes no
- b. Does the partnership have assets within Alaska? yes no
- c. Does this partnership own an interest in a lower-tier partnership that is required to file an Alaska partnership return? yes no

If you answered no to questions a, b, and c, **STOP**: You are not required to file this return.

- d. Does the partnership have partners that are other than natural persons or those effectively treated as natural persons (see instructions)? yes no

If you answered no to question d, **STOP**: You are not required to file this return.

- e. Is the partnership a "publicly traded partnership"? yes no
- f. If you answered yes to question e, does the partnership meet the exception under IRC §7704(c) to be treated as a partnership? yes no

If you answered no to question f, **STOP**: You are not required to file this return (see instructions).

- 2. Does the partnership engage in production or transportation of oil or gas in Alaska? yes no
- 3. Does the partnership own any foreign corporations? (attach schedule) yes no
- 4. If you answered yes to question 3, are any of the foreign corporations a "tax haven corporation" as defined in 15 AAC 20.900(b)(4)? (see instructions) yes no
- 5. Does the partnership have an interest in any foreign partnerships? (attach schedule) yes no

| | | | | | |
|---|-------|----------|--|------------------------|--|
| 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. | | | <input type="checkbox"/> Check if the DOR may discuss this return with the preparer (see instructions) | | |
| Authorized 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 | | | |

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2017

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

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SCHEDULE A

Income/Expense Items Subject to Alaska Modification

| | | A Total | B Percentage (see instructions) | C Distributable Portion (A times B) |
|--|---|--------------------|--|--|
| 1. Taxes based on or measured by net income | 1 | | <input type="checkbox"/> various | |
| 2. Interest income from obligations of the United States | 2 | | <input type="checkbox"/> various | |
| 3. Oil and gas service industry expenditures | 3 | | <input type="checkbox"/> various | |
| 4. In-state oil refinery infrastructure expenditures | 4 | | <input type="checkbox"/> various | |

Apportionment Data

| | | | | |
|--|----|--|----------------------------------|--|
| 5a. Property within Alaska | 5a | | <input type="checkbox"/> various | |
| 5b. Property everywhere | 5b | | <input type="checkbox"/> various | |
| 6a. Sales in Alaska (excluding tariffs) | 6a | | <input type="checkbox"/> various | |
| 6b. Sales everywhere (excluding tariffs) | 6b | | <input type="checkbox"/> various | |

If you answered yes to question 2 on page 1, then skip line 7a and 7b and go to line 8a

| | | | | |
|---|-----|--|----------------------------------|--|
| 7a. Payroll in Alaska | 7a | | <input type="checkbox"/> various | |
| 7b. Payroll everywhere | 7b | | <input type="checkbox"/> various | |
| 8a. Tariffs in Alaska (including intercompany) | 8a | | <input type="checkbox"/> various | |
| 8b. Tariffs everywhere (including intercompany) | 8b | | <input type="checkbox"/> various | |
| 9a. Cumulative intangible drilling costs in Alaska | 9a | | <input type="checkbox"/> various | |
| 9b. Cumulative intangible drilling costs everywhere | 9b | | <input type="checkbox"/> various | |
| 10a. Number of barrels of oil or NGLs produced in Alaska | 10a | | <input type="checkbox"/> various | |
| 10b. Number of barrels of oil or NGLs produced everywhere | 10b | | <input type="checkbox"/> various | |
| 11a. One-sixth the number of Mcf of gas produced in Alaska | 11a | | <input type="checkbox"/> various | |
| 11b. One-sixth the number of Mcf of gas produced everywhere | 11b | | <input type="checkbox"/> various | |

Alaska Credit-Related Items

| | | | | |
|---|----|--|----------------------------------|--|
| 12. Alternative tax credit for oil and gas exploration | 12 | | <input type="checkbox"/> various | |
| 13. Qualified in-state oil refinery infrastructure expenditures credit | 13 | | <input type="checkbox"/> various | |
| 14. Qualified oil and gas service industry expenditure credit | 14 | | <input type="checkbox"/> various | |
| 15. Exploration incentive credit – mining | 15 | | <input type="checkbox"/> various | |
| 16. Veteran employment tax credit | 16 | | <input type="checkbox"/> various | |
| 17. LNG storage facility credit | 17 | | <input type="checkbox"/> various | |
| 18. Education credit contributions – qualified deductions under IRC Section 170 | 18 | | <input type="checkbox"/> various | |
| 19. Education credit contributions – other | 19 | | <input type="checkbox"/> various | |
| 20. In-state manufacture of urea, ammonia or GTL products credit | 20 | | <input type="checkbox"/> various | |
| 21. Recapture of LNG or gas storage facility tax credit | 21 | | <input type="checkbox"/> various | |

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

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SCHEDULE B

Partners that are treated as corporations or partnerships for federal tax purposes

| | A Name of Partner | B Percentage Owned | C EIN | D Entity Code | E Special Allocation |
|----|---|----------------------------------|----------|------------------|--------------------------|
| 1. | | <input type="checkbox"/> various | | | <input type="checkbox"/> |
| | | <input type="checkbox"/> various | | | <input type="checkbox"/> |
| | | <input type="checkbox"/> various | | | <input type="checkbox"/> |
| | | <input type="checkbox"/> various | | | <input type="checkbox"/> |
| | | <input type="checkbox"/> various | | | <input type="checkbox"/> |
| | | <input type="checkbox"/> various | | | <input type="checkbox"/> |
| | | <input type="checkbox"/> various | | | <input type="checkbox"/> |
| | | <input type="checkbox"/> various | | | <input type="checkbox"/> |
| | | <input type="checkbox"/> various | | | <input type="checkbox"/> |
| | | <input type="checkbox"/> various | | | <input type="checkbox"/> |
| | | <input type="checkbox"/> various | | | <input type="checkbox"/> |
| 2. | Total percentage owned by partners that are treated as corporations or partnerships for federal tax purposes. Add line(s) 1, column B. | | | | <input type="checkbox"/> |

Partners that are natural persons or are effectively treated as natural persons

| | A Name of Partner | B Percentage Owned | C Special Allocation |
|----|--|-----------------------|--------------------------|
| 3. | | | <input type="checkbox"/> |
| | | | <input type="checkbox"/> |
| 4. | Total percentage owned by partners that are natural persons or are effectively treated as natural persons. Add line(s) 3, column B. | | <input type="checkbox"/> |

The sum of lines 2 and 4 must equal 100%, unless "various" or "special allocation" is checked

Alaska Partnership Information Return – Schedule K-1

Form **6900**

For the calendar year 2017 or the taxable year beginning _____, 2017, and ending _____, _____

2017

| Information About the Partner | | |
|-------------------------------|-------|----------|
| EIN | | |
| Name | | |
| Mailing Address | | |
| City | State | Zip Code |

| Information About the Partnership | | |
|-----------------------------------|-------|----------|
| EIN | | |
| Name | | |
| Mailing Address | | |
| City | State | Zip Code |

| | |
|--|---|
| Information for Partner (check applicable boxes) <input type="checkbox"/> Amended Alaska Schedule K-1 <input type="checkbox"/> Final Alaska Schedule K-1 | <input type="checkbox"/> Partnership is engaged in production or transportation of oil or gas in Alaska <input type="checkbox"/> Partnership owns foreign corporation(s) <input type="checkbox"/> Partnership owns tax haven corporation(s) |
|--|---|

If amended return box above is checked, then check the following box, if applicable:

Amended Schedule K-1 to report IRS audit change

Partner's Share of Current Year Items

Income/Expense Items Subject to Alaska Modifications

| | | |
|--|---|--|
| 1. Taxes based on or measured by net income | 1 | |
| 2. Interest income from obligations of the United States | 2 | |
| 3. Oil and gas service industry expenditures | 3 | |
| 4. In-state oil refinery infrastructure expenditures | 4 | |

Apportionment Data

| | | |
|---|-----|--|
| 5a. Property within Alaska | 5a | |
| 5b. Property everywhere | 5b | |
| 6a. Sales in Alaska (excluding tariffs) | 6a | |
| 6b. Sales everywhere (excluding tariffs) | 6b | |
| 7a. Payroll in Alaska | 7a | |
| 7b. Payroll everywhere | 7b | |
| 8a. Tariffs in Alaska (including intercompany) | 8a | |
| 8b. Tariffs everywhere (including intercompany) | 8b | |
| 9a. Cumulative intangible drilling costs in Alaska | 9a | |
| 9b. Cumulative intangible drilling costs everywhere | 9b | |
| 10a. Number of barrels of oil or NGLs produced in Alaska | 10a | |
| 10b. Number of barrels of oil or NGLs produced everywhere | 10b | |
| 11a. One-sixth the number of Mcf of gas produced in Alaska | 11a | |
| 11b. One-sixth the number of Mcf of gas produced everywhere | 11b | |

Alaska Credit-Related Items

| | | |
|---|----|--|
| 12. Alternative tax credit for oil and gas exploration | 12 | |
| 13. Qualified in-state oil refinery infrastructure expenditures credit | 13 | |
| 14. Qualified oil and gas service industry expenditure credit | 14 | |
| 15. Exploration incentive credit – mining | 15 | |
| 16. Veteran employment tax credit | 16 | |
| 17. LNG storage facility credit | 17 | |
| 18. Education credit contributions – qualified deductions under IRC Section 170 | 18 | |
| 19. Education credit contributions – other | 19 | |
| 20. In-state manufacture of urea, ammonia or GTL products credit | 20 | |
| 21. Recapture of LNG or gas storage facility tax credit | 21 | |