

# Alaska Partnership Information Return



Form **6900**

For the calendar year 2018 or the taxable year beginning \_\_\_\_\_, 2018, 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	<input type="checkbox"/> Public Law 86-272 applies

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? (Attach Form 6900, Schedule K-1) . . . . . 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)		
Officer's Signature		Date	Title		
Preparer's Signature		Date	Preparer Firm's Name		Preparer's SSN or PTIN
Preparer Firm's Address			EIN		Phone
City	State	Zip Code			

**Alaska Partnership Information Return**

Form **6900**

**2018**

EIN	Name
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**SCHEDULE A**

**Income/Expense Items Subject to Alaska Modification**

		<b>A Total</b>	<b>B Percentage (see instructions)</b>	<b>C Distributable Portion (A times B)</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	

# Alaska Partnership Information Return

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**2018**

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"/>
		<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. . . . .				

**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"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<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. . . . .		

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 2018 or the taxable year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, \_\_\_\_\_

**2018**

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

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

<b>Information for Partner</b> (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) <input type="checkbox"/> Public Law 86-272 applies

If amended return box above is checked, then check the following box, if applicable: <input type="checkbox"/> Amended Schedule K-1 to report IRS audit change
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**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	
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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	