

# Instructions for Form 6322

## Alaska Gas Storage Facility Tax Credit: Early Cessation of Operations

### What's New

The Alaska Gas Storage Facility Tax Credit under AS 43.20.046 was applicable for expenditures incurred through December 31, 2015. After that date, no new credit is available. Form 6322 has been redesigned to remove Part I, previously used for claiming new credits.

### Purpose of Form

Form 6322 is used by a partnership (or LLC treated as a partnership for federal tax purposes) to report tax due upon cessation of operations.

### If You Need Help

If you have questions, need additional information or require other assistance, call us at 907-269-6620 or email us at [dor-tax-corporations@alaska.gov](mailto:dor-tax-corporations@alaska.gov).

### GENERAL INSTRUCTIONS

If a partnership originally claimed an Alaska Gas Storage Facility Tax Credit, and the facility later ceases operations, then the partnership must report the increase in tax on Form 6322, and file the form, and pay the increase in tax to the DOR at the address below. This form, along with the payment of tax, is due by April 15 of the year following the year of the cessation of commercial operations. The tax due is subject to assessment of interest, if not paid by the due date.

The Form 6322 must be signed and mailed to the following address:

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

**Form 6322, line 5:** This is the amount of tax that is due for early cessation of operations.

**Signature:** Form 6322 must be signed by a general partner or LLC member manager.