



THE STATE  
of **ALASKA**  
GOVERNOR MIKE DUNLEAVY

## Department of Revenue

TAX DIVISION

550 W. Seventh Ave., Suite 500  
Anchorage, Alaska 99501-3555  
Main: 907.269.6620  
Fax: 907.269.6644

October 22, 2020

Dear Oil and Gas Property Owner:

In accordance with the provisions of AS 43.56, if you are in ownership or control of oil and gas property you must submit a property statement **no later than January 15, 2021**. We ask that you complete your property statement through Revenue Online at:

[online-tax.alaska.gov](http://online-tax.alaska.gov)

If this is your first time using Revenue Online, click *Enroll Now* located under the login window. You can contact the Revenue Online Help Desk at 907-269-0041 for assistance to complete the enrollment process. As you are completing the electronic filing you will be able to attach any necessary supplemental schedules in Excel, which is generally preferred and required if you are filing more than ten assets.

Filing extension requests are also conducted through Revenue Online. Extension requests are discouraged and will only be granted upon demonstration of valid extenuating circumstances that prevent you from meeting the January 15 filing deadline.

Authority for the 20 mill oil and gas property tax can be found under Alaska Statute 43.56. The assessment function is administered by the Tax Division of the Alaska Department of Revenue. A copy of the statute can be found on the web at:

<http://www.tax.alaska.gov/programs/programs/statutes/index.aspx?60018>

Taxable oil and gas property under this statute is defined as follows:

Sec 43.56.210(5) "taxable property";

(A) means real and tangible personal property used or committed by contract or other agreement for use within this state primarily in the exploration for, production of, or pipeline transportation of gas or unrefined oil (except for property used solely for the retail distribution of or liquefaction of natural gas), or in the operation or maintenance of facilities used in the exploration for, production of, or pipeline transportation of gas or unrefined oil; "taxable property" includes:

- (i) machinery, appliances, supplies, and equipment;
- (ii) drilling rigs, wells (whether producing or not), gathering lines and transmission lines,

pumping stations, compressor stations, power plants, topping plants, and processing units;

(iii) roads, tank farms, tanker terminals, docks and other facilities, and air strips;

(iv) aircraft and motor vehicles owned by a person whose principal business in the state is the exploration for, production of, or pipeline transportation of gas or unrefined oil and whose operation of the aircraft or motor vehicle directly relates to the conduct of that business;

(v) maintenance equipment and facilities, and maintenance camps and other related facilities; and

(vi) communications facilities owned by a person whose principal business in the state is the exploration for, production of, or pipeline transportation of gas or unrefined oil and whose operation of the communications facilities directly relates to the conduct of that business.

(B) does not include:

(i) permanent residences;

(ii) office buildings requiring substantial local government services;

(iii) oil and gas pipeline systems owned and operated by a public utility that is certified under AS 42.05.221 and is regulated by the Regulatory Commission of Alaska;

(iv) aircraft and motor vehicles, except for aircraft and motor vehicles taxable under (A)(iv) of this paragraph; and

(v) communications facilities, except for communications facilities taxable under (A)(vi) of this paragraph.

If you do not own oil and gas property within the State of Alaska as described above please notify the Tax Division in writing at: 550 W 7<sup>th</sup> Ave., Suite 500, Anchorage, AK 99501-3555, ATTN: Oil & Gas Property Tax Section.

Thank you for your cooperation.

Sincerely,



James H. Greeley, Jr.  
State Petroleum Property Assessor