

**Alaska Department of Revenue
Oil & Gas Production Tax
2013 Reporting Requirements**

The department's reporting requirements for 2013 Oil and Gas Production Tax, due March 31, 2014¹ will be the same as for 2012 reporting:

- 1) For 2013, producers and explorers will be required to file the 2013 Oil and Gas Production Tax Return, available on the Tax Division website at: <http://www.tax.alaska.gov/programs/programs/forms/index.aspx?60650>. For 2013 reporting, the department will again be using the Data Capture Tool interface to aid in the entry of filer information into the return. Although not required for the 2013 tax year, the department encourages filers to utilize the Data Capture Tool. Filers that used the Data Capture Tool for 2012 reporting should be able to import their property selections from 2012 without having to re-enter those properties again for 2013 by using the import button.

The Data Capture Tool can be installed by going to the following link:
<https://myalaska.state.ak.us/OTIS/APTR/setup.exe>

- 2) Along with the 2013 Oil and Gas Production Tax Return, filers will still be required to file the same supplemental and supporting schedules that have been submitted in prior years along with their tax filings.
- 3) Producers and explorers must also file the 2013 Annual Information Report, Form 0405-340.08 (Rev. 3/14).
- 4) The department will also require the filing of the Annual Cost Supplemental Report for Qualified Capital Expenditures related to credit applications under AS 43.55.023(a), Form 0405-370.

The categories and definitions for the 2013 Annual Cost Supplemental Report are the same as the 2011 and 2012 tax year filings. Instructions can be found in Form 0405-370i.

- 5) If a producer was the purchaser or transferee of oil or gas used in operations then a Producer's Affidavit must also be filed for each contract under which oil or gas was purchased or received under AS 43.55.170(a)(3)(B), Form 0405-307.
- 6) Forms must be filed to support all tax credits applied against a producer's production tax liability: 0405-308, 0405-309, 0405-315, 0405-320, 0405-330, and 0405-332, as applicable.

All forms and instructions for the reporting requirements identified above are available on the Tax Division's Forms page at: <http://www.tax.alaska.gov/programs/programs/forms/index.aspx?60650>.

The 2013 Oil and Gas Production Tax Return, including any supplemental or supporting schedules, Annual Information Report, and Annual Cost Supplemental Report, will be required to be filed through the Tax Division's Online Tax Information System (OTIS) with applicable attachments or supplemental information files.

March 10, 2014

/s/ Matthew R. Fonder, Director
Tax Division

¹ Since March 31, 2014 falls on a State Holiday, the filings required for the 2013 reporting period will be due Tuesday, April 1, 2014.