

December 11, 2017

**Notice of Partnership Electronic Filing Availability and Mandatory Electronic Filing
(AS 43.05.045)**

On January 2, 2018, electronic filing will be available for the 2016 and 2017 Alaska Partnership Information Return (Form 6900). The division's portal for filing returns and reports, Revenue Online, is at online-tax.alaska.gov. The 2017 Form 6900 may also be filed through the Internal Revenue Service's Modernized e-File (MeF) program.

Starting February 10, 2018, taxpayers will be required to electronically file Form 6900 for 2017 and later tax years, including all schedules and attachments, or there may be a penalty assessed.

Effective July 1, 2016, the Alaska Legislature passed House Bill 375, which required electronic filing for returns and reports, and included a penalty for failing to file electronically when required. The penalty is \$25 or 1% of the total tax due, whichever is greater, per AS 43.05.045 and 43.05.220(f).

If you do not have the capability of submitting Form 6900 electronically, you may apply to the division for a waiver by submitting an Electronic Filing Waiver Application (Form 773) at least 30 days before the return is due. The waiver application is online at tax.alaska.gov, or call (907) 334-2524 to have one mailed to you.

The division will notify you by mail whether your waiver application is approved or denied. If your application is approved, your waiver is valid for five years after the first tax filing due date after the waiver is approved.

The division will not grant a waiver to a partnership if that partnership is required to file its federal return electronically.

If you have any questions or need more information, please call (907) 334-2524.