

**State of Alaska**  
**Department of Revenue**  
**Notice of Public Scoping and Request for Comments**  
**Possible Updates and Revisions to Department Regulations**  
**15 AAC 19: Multistate Tax Compact and 15 AAC 20: Alaska Net Income Tax**

The Alaska Department of Revenue (department) is soliciting written comments for potential new regulations and amendments to existing regulations regarding the administration of air cargo only aircraft and hedging and buy/sell transactions in the sales factor under 15 AAC 19, and the small corporation exemption under 15 AAC 20. As a first step in considering any proposed changes, the department would like to gather comments from the public and other interested parties through this public scoping notice and request for written comments. The department is particularly interested in comments on potential regulation changes that could make the administration of the corporate income taxes more efficient and protect the interest of the public without also requiring administrative burdens on the state or taxpayers.

The purpose of this notice is to ask the public and other interested parties for ideas and suggestions for possible changes and additions to these regulations before the department drafts specific revisions to the regulations for public review and comment. The department will consider written comments before any regulatory revisions are proposed. The department is not proposing any specific changes at this time. Any proposed regulatory revisions will subsequently be noticed and made available for public review and comment in accordance with AS 44.62, the Administrative Procedures Act.

Written comments must be received by the department no later than **4:00 p.m. on Thursday, September 24, 2020**. You may submit written comments to Susan Jakonis, Income & Excise Tax Specialist, Alaska Department of Revenue, 550 W. 7<sup>th</sup> Ave., Suite 500, Anchorage, AK 99501. You may also submit them by email to [susan.jakonis@alaska.gov](mailto:susan.jakonis@alaska.gov). For any questions regarding this scoping notice please contact Susan Jakonis at (907) 269-0082.

Written comments are public records and may be subject to inspection by the public and other interested parties. Please do not submit any taxpayer confidential information.

The department keeps a list of individuals and organizations interested in its regulations. Those on the list will automatically be sent a copy of all of the department's notices of proposed regulation changes. If you would like to be added or removed from the department's "Interested Parties" list server to receive email notification of any proposed action you may do so at <http://list.state.ak.us>. Simply scroll down to the links beginning with "tax-".

The department reserves the right to waive technical defects in this publication. Individuals with disabilities who may need auxiliary aides, services, or special modifications to participate in this scoping request must contact the above address, email, or the TDD number (907) 269-8411 by **4:00 pm, Thursday, September 17, 2020.**

Published: September 3, 2020