Alaska Oil and Gas Corporation Net Income Tax Return

Form **6100**

For calendar year 2013 or the taxable year beginning __________, 2013, ending __________, 20____

2013

EIN	NAICS Code	Contact Person
Name		Title
Mailing Address ☐ Check if new address		Contact Email Address
City	State	Zip Code
Contact Telephone Number	Contact Fax Number	

Return Information (check applicable boxes)

- ☐ Final Alaska return
- ☐ Consolidated Alaska return
- ☐ Amended return
- ☐ Federal extension is in effect (attach a copy of Form 7004)
- ☐ Public Law 86-272 applies
- ☐ Carryback is waived for net operating loss
- ☐ Exempt organization (see instructions)
- ☐ S Corporation (attach Form 1120S)
- ☐ Personal Holding Company

If amended return box above is checked, then check the following boxes, if applicable:

☐ amended return is filed to report IRS audit change ☐ this is a protective claim

SCHEDULE A – NET INCOME TAX SUMMARY

1. Alaska income (loss) from Schedule G, line 10	1	
2. Alaska net operating loss utilized: carryover (_______________) carryback (_______________). Total	2	( )
3. Alaska taxable income. Add lines 1–2	3	
4. Alaska income tax from Schedule D, line 7	4	
5. Other taxes from Schedule E, line 6	5	
6. Total tax. Add lines 4–5	6	
7. Other Alaska incentive credits from Form 6300, line 29	7	
8. Federal-based credits from Form 6390, line 36	8	
9. Net Alaska income tax. Subtract the sum of lines 7–8 from line 6. If more than $500, attach Form 6220	9	
10. Payments from Page 3, Schedule C	10	
11. Alaska credit for prior year minimum tax (see instructions)	11	
12. Alaska refundable incentive credits from Form 6300, line 22	12	
13. Tax due (overpaid). Subtract the sum of lines 10–12 from line 9	13	
14. Penalty for underpayment of estimated tax from Form 6220, line 18	14	
15. Total amount due (overpaid). Add lines 13–14. If greater than zero, STOP	15	
16. Overpayment credited to 2014 estimated tax (enter as positive number)	16	
17. Refund. Add lines 15–16	17	

I declare, under penalty of perjury, that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

☐ Check if the DOR may discuss this return with the preparer (see instructions)

Officer's Signature	Date	Title	
Preparer's Signature	Date	☐ Check if self-employed	Preparer's SSN or PTIN
Preparer firm's name (or yours if self-employed) and address		EIN	Phone
City	State	Zip Code	

EIN	Name

SCHEDULE B – ALASKA TAXPAYER INFORMATION

1. ALASKA CONSOLIDATED RETURNS ONLY: LIST ALL CORPORATIONS, OTHER THAN THE TAXPAYER SHOWN ON PAGE 1, WITH NEXUS IN ALASKA INCLUDED IN THIS RETURN. FAILURE TO PROPERLY COMPLETE MAY RESULT IN PENALTIES.

A Name of each corporation with nexus in Alaska			B P.L.86-272 applies	C EIN	D NAICS Code
Name			☑		
Address					
City	State	Zip Code			
Factor numerators to be reported: ☐ property	☐ extraction	☐ sales			
Name			☐		
Address					
City	State	Zip Code			
Factor numerators to be reported: ☐ property	☐ extraction	☐ sales			
Name			☐		
Address					
City	State	Zip Code			
Factor numerators to be reported: ☐ property	☐ extraction	☐ sales			
Name			☐		
Address					
City	State	Zip Code			
Factor numerators to be reported: ☐ property	☐ extraction	☐ sales			

2. If any taxpayer included in this return is included in a federal consolidated return (Form 1120), provide the name, address, and EIN of the common parent of the federal consolidated group.

EIN	Name		
Address	City	State	Zip Code

3. If this is the first return, indicate if: ☐ Successor to previously existing business (Enter name, address, and EIN of previous business)

EIN	Name		
Address	City	State	Zip Code

4. Name and EIN on the prior year's return if different from page 1. State the reason for the change (e.g. merger, name change, etc.)

EIN	Name
Reason	

EIN	Name

SCHEDULE C – TAX PAYMENT RECORD

Estimated Payments	Date	Amount
First		
Second		
Third		
Fourth		
Total estimated tax payments		

Summary	Date	Amount
Payment with extension		
Total estimated tax payments		
Overpayment from prior year		
Less: Quick Refund from Form 6230		( )
Amended return only:		
Tax paid with original return and additional tax paid		
Less: Overpayment previously credited to 2014		( )
Less: Refund from original return and additional refunds		( )
Total net payments to Schedule A, line 10		$

SCHEDULE D – ALASKA TAX COMPUTATION

Tax Rate Table is contained in instructions

		A	B
1. Alaska taxable income from Schedule A, line 3	1		
2. Net capital gain from Schedule J, line 18	2		
3. Ordinary income. Subtract line 2 from line 1. If less than zero, enter zero	3		
4. Tax on ordinary income. Use Tax Rate Table to calculate tax on line 3	4		
5. Tax on net capital gain. Multiply line 2 by 4.5%	5		
6. Alaska income tax. Add lines 4–5	6		
7. Enter the lesser of line 6, column A or B here and on Schedule A, line 4	7		

SCHEDULE E – OTHER TAXES

		A		B
1. Alternative minimum tax from federal Form 4626	1		x18%	
2. Apportionment factor from Schedule I, line 14				2
3. Multiply line 1 by line 2				3
4. Personal Holding Company tax (see instructions)				4
5. Other taxes (see instructions)				5
6. Add lines 3–5. Enter here and on Schedule A, line 5				6

EIN	Name

SCHEDULE G – COMPUTATION OF ALASKA INCOME

	1.	Federal taxable income (loss) (see instructions)	1	
Additions	2a.	Taxes based on or measured by net income	2a	
	2b.	Federal charitable contributions from federal Form 1120, line 19	2b	
	2c.	Net Section 1231 losses from federal Form 4797, line 11	2c	
	2d.	Intangible drilling and development costs expensed for federal purposes	2d	
	2e.	Percentage depletion deducted for federal purposes	2e	
	2f.	Federal depreciation	2f	
	2g.	Expenses incurred to produce non-business income	2g	
	2h.	Other (attach schedule)	2h	
	2i.	Total additions. Add lines 2a–2h	2i	
	3.	Total. Add lines 1 and 2i	3	
Subtractions	4a.	Intangible drilling costs allowable	4a	
	4b.	Cost depletion	4b	
	4c.	Depreciation allowable	4c	
	4d.	Interest from obligations of the U.S. government	4d	
	4e.	Intercompany dividends	4e	
	4f.	Section 78 gross-up dividends	4f	
	4g.	Federal Form 1120, line 8 capital gain income	4g	
	4h.	Non-recaptured Section 1231 losses from prior years from federal Form 4797, line 12	4h	
	4i.	Non-business income (attach schedule)	4i	
	4j.	Other (attach schedule)	4j	
	4k.	Total subtractions. Add lines 4a–4j	4k	
	5.	Apportionable business income (loss). Subtract line 4k from line 3	5	
	6.	Apportionment factor from Schedule I, line 14	6	
	7.	Income (loss) apportioned to Alaska. Multiply line 5 by line 6	7	
	8.	Non-business income (loss) net of expenses allocable to Alaska (attach schedule)	8	
Alaska Items	9a.	Alaska capital and Section 1231 gain (loss) from Schedule J, line 20	9a	
	9b.	Alaska charitable contribution deduction from Schedule K, line 10	9b	( )
	9c.	Alaska dividends-received deduction (see instructions)	9c	( )
	9d.	Total Alaska items. Add lines 9a–9c	9d	
	10.	Alaska taxable income (loss) before net operating loss. Add lines 7, 8, and 9d. Enter here and on Schedule A, line 1	10	

EIN	Name

SCHEDULE I – APPORTIONMENT FACTOR

Check all boxes that apply

☐ Taxpayer produces oil or gas in Alaska
☐ Taxpayer transports oil or gas in Alaska
☐ Attorney General's opinion dated 10/20/99 applies (factor relief for certain taxpayers)

Property

1. Property within Alaska

	A EIN	B Name	C Property within Alaska
1a			
1b			
1c			
1d			
1e			

2. Total of line 1 column C	2	
3. Property everywhere	3	
4. Property factor. Divide line 2 by line 3	4	

Oil and Gas Transportation Companies only, skip lines 5–8. Go to line 9.

Extraction

5. Extraction within Alaska

	A EIN	B Name	C Extraction within Alaska
5a			
5b			
5c			
5d			
5e			

6. Total of line 5 column C	6	
7. Extraction everywhere	7	
8. Extraction factor. Divide line 6 by line 7	8	

Oil and Gas Producing Companies only, skip lines 9–12. Go to line 13

Sales

9. Sales within Alaska

	A EIN	B Name	C Sales within Alaska
9a			
9b			
9c			
9d			
9e			

10. Total of line 9 column C	10	
11. Sales everywhere	11	
12. Sales factor. Divide line 10 by line 11	12	

13. Add lines 4, 8, and 12	13	
14. Apportionment factor. Divide line 13 by 3, or 2, as applicable	14	

EIN	Name

SCHEDULE J – ALASKA CAPITAL AND SECTION 1231 GAINS AND LOSSES

		A Combined	B AK Factor	C Alaska Gain or (Loss)
Section 1231 Gains and Losses				
1. Current Section 1231 gains and (losses). If a loss, enter here and on line 19	1			
2. Alaska net non-recaptured Section 1231 losses from prior years. Enter as a positive number	2			
3. If line 1C is a gain, subtract line 2 from line 1C, but not less than zero. Enter here and on line 15	3			
4. If line 1C is a gain, enter the lesser of line 1C or line 2 here and on line 19, otherwise enter zero	4			
Short-Term Capital Gains and Losses – STCG/(L)				
5. Total current STCG/(L)	5			
6. Non-business STCG/(L)	6			
7. Apportionable STCG/(L). Subtract line 6 from line 5	7			
8. Non-business STCG/(L) allocable to Alaska	8			
9. Alaska capital loss carryover utilized (________) carryback utilized (________). Total	9			( )
10. Net STCG/(L), add lines 7C, 8, and 9	10			
Long-Term Capital Gains and Losses – LTCG/(L)				
11. Total current LTCG/(L)	11			
12. Non-business LTCG/(L)	12			
13. Apportionable LTCG/(L). Subtract line 12 from line 11	13			
14. Non-business LTCG/(L) allocable to Alaska	14			
15. Enter amount from line 3	15			
16. Net LTCG/(L). Add lines 13C, 14, and 15	16			
Summary				
17. Excess net short-term capital gain, line 10, over net long-term capital loss, line 16	17			
18. Alaska net capital gain. Excess net long-term capital gain, line 16, over net short-term capital loss, line 10. Enter here and on Schedule D, line 2	18			
19. If line 1C is a loss, enter here, otherwise enter the amount from line 4	19			
20. Add lines 17–19. Enter here and on Schedule G, line 9a	20			

SCHEDULE K – CHARITABLE CONTRIBUTION DEDUCTION

1. Current charitable contributions	1	
2. Education credit contributions from Form 6310, line 2	2	
3. Subtract line 2 from line 1	3	
4. Apportionment factor from Schedule I, line 14	4	
5. Current Alaska charitable contributions. Multiply line 3 by line 4	5	
6. Alaska excess charitable contribution carryover from prior years. Enter as a positive number	6	
7. Add lines 5–6	7	
8. Taxable income for deduction limitation purposes (see instructions)	8	
9. Multiply line 8 by 10%	9	
10. Alaska charitable contribution deduction. Enter the lesser of line 7 or line 9 here and on Schedule G, line 9b	10	

EIN	Name

SCHEDULE L – ALASKA DIVIDENDS-RECEIVED DEDUCTION (DRD)

	1. Dividend income included in Schedule G, line 1	1	
Not Eligible	2a. Intercompany dividends from Schedule G, line 4e	2a	
	2b. Section 78 gross-up dividends from Schedule G, line 4f	2b	
	2c. Dividends subtracted on Schedule G, line 4i as non-business income	2c	
	2d. Total dividends not eligible for DRD. Add lines 2a–2c	2d	
	3. Total dividends eligible for DRD. Subtract line 2d from line 1	3	
	4. Apportionment factor from Schedule I, line 14	4	
	5. Apportioned dividends. Multiply line 3 by line 4	5	
	6. Dividends allocable to Alaska included on Schedule G, line 8	6	
	7. Total dividends included in taxable income. Add lines 5–6	7	

			A Apportioned Dividends	B Percentage	C DRD (A times B)
DRD	8a. Dividends qualifying for 100% deduction	8a		100%	
	8b. Dividends qualifying for 80% deduction	8b		80%	
	8c. Dividends qualifying for 70% deduction	8c		70%	
	8d. Dividends qualifying for 48% deduction	8d		48%	
	8e. Dividends qualifying for 42% deduction	8e		42%	
	8f. Other, if applicable. Enter % in column B	8f			

9. Tentative dividends-received deduction. Add lines 8a–8f, column C (see instructions)	9	