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**OFFICE OF THE LIEUTENANT GOVERNOR
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MEMORANDUM

TO: Dan DeBartolo, AAC Contact
Department of Revenue

FROM: Scott Meriwether, Special Assistant 
907.465.4081

DATE: September 25, 2015

RE: Filed Permanent Regulations: Department of Revenue

Regulations re: electronic filing of corporate tax returns and partnership information returns (15 AAC 20.150; 15 AAC 20.155)

Attorney General File:	JU2015200345
Regulation Filed:	September 25, 2015
Effective Date:	October 25, 2015
Print:	216, January 2016

cc with enclosures: Linda Miller, Department of Law
Genevieve Wojtusik, Administrative Regulation Review Committee
Judy Herndon, LexisNexis

ORDER ADOPTING CHANGES TO
REGULATIONS OF THE DEPARTMENT OF REVENUE

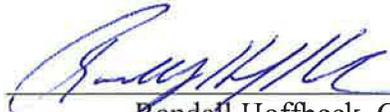
The attached 2 pages of regulations, dealing with the electronic filing of corporate income tax returns, are hereby adopted and certified to be a correct copy of the regulation changes that the Department of Revenue adopts under the authority of AS 43.05.080, AS 43.20.030, AS 43.20.160, and AS 43.20.300, and after compliance with the Administrative Procedure Act (AS 44.62), specifically including notice under AS 44.62.190 and 44.62.200 and opportunity for public comment under AS 44.62.210.

This action is not expected to require an increased appropriation.

In considering public comments, the Department of Revenue paid special attention to the cost to private persons of the regulatory action being taken.

The regulation changes adopted under this order take effect on the 30th day after they have been filed by the lieutenant governor, as provided in AS 44.62.180.

DATE: 8.14.15
Juneau, Alaska


Randall Hoffbeck, Commissioner
Department of Revenue

FILING CERTIFICATION

I, Byron Mallott, Lieutenant Governor for the State of Alaska, certify that on September 25, 2015, at 9A .m., I filed the attached regulations according to the provisions of AS 44.62.040 – 44.62.120.


Byron Mallott
Lieutenant Governor

Effective: October 25, 2015

Register: 216, January 2016

15 AAC 20 is amended by adding a new section to read:

Tab once

15 AAC 20.150. Requirement to file returns electronically. (a) A corporation required to electronically file its federal return is required to electronically file its Alaska return.

(b) A partnership required to electronically file its federal partnership information return is required to electronically file its Alaska partnership information return.

(c) Any corporation or partnership not required to electronically file its federal return may voluntarily file its Alaska return electronically.

(d) The department will establish and implement procedures permitting electronic filing of a specific return. A corporation or partnership that files a return electronically must follow the procedures and formats established by the department for the particular return.

(e) The electronic filing requirement is applicable to corporation income tax returns and partnership information returns filed for tax years beginning after December 31, 2014.

(f) For the purposes of this section electronic filing is means the process of submitting tax returns over the internet, using tax preparation software that has been provided or preapproved by the department. ^{Cap} (Eff. 10/25/2015, Register 216)

AS 43.05.080
AS 43.20.030

AS 43.20.160

AS 43.20.300

~~15 AAC 20 is amended by adding a new section to read:~~

Tab once

15 AAC 20.155. Electronic filing waivers. (a) A waiver of the electronic filing requirement

granted by the United States Internal Revenue Service will be accepted by the department as a waiver to the requirement to electronically file a return under this chapter. The corporation or partnership must notify the department in writing when a waiver from the United States Internal Revenue Service is granted, in accordance with the department's instructions.

(b) The department may grant a waiver of the requirement to file a return electronically if ~~the following conditions are met:~~

no indent

(1) The entity submits a written waiver request no later than 30 days before the filing due date (including extensions); and demonstrate to the department's satisfaction

no indent

(2) The entity's facts and circumstances are such that complying with the mandate would cause an undue financial hardship; The entity's refusal to purchase or use the requisite software or computer equipment does not, in and of itself, satisfy the conditions for a waiver under this subsection.

(c) If when circumstances warrant, the department may, in its discretion, issue an administrative waiver of the requirement to file electronically under this chapter if when the department determines it

is necessary to promote the effective and efficient administration of the tax system.

(d) If an electronic tax return cannot be accepted for processing electronically, the entity must contact the department for assistance in correcting the rejected return errors. If the rejected return errors cannot be corrected, the entity must receive written authorization from the department before filing a paper return. (Eff. 10/25/2015, Register 216)

Authority: AS 43.05.080 AS 43.20.160 AS 43.20.300
AS 43.20.030