

**Alaska Corporation Net Income Tax Return**



Form **6000**

For calendar year 2018 or the taxable year beginning \_\_\_\_\_, 2018, ending \_\_\_\_\_, 20\_\_\_\_

EIN 00-0600001		NAICS Code 313220	Contact Person Roger Rabbit	
Name Help For All, Inc			Title CEO	
Mailing Address 31 Any Street			Contact Email Address rodger.rabbit@help.com	
City Anytown			Contact Telephone Number 301-555-1515	Contact Fax Number

**Return Information** (check applicable boxes)

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Final Alaska return            | <input type="checkbox"/> Exempt organization with UBTI                  | <input type="checkbox"/> S Corporation (attach Form 1120S) |
| <input type="checkbox"/> Consolidated Alaska return     | <input type="checkbox"/> Public Law 86-272 applies                      | <input type="checkbox"/> Personal Holding Company          |
| <input type="checkbox"/> Amended return                 | <input type="checkbox"/> HOA filing Form 1120-H                         | <input type="checkbox"/> Cooperative Association           |
| <input type="checkbox"/> Federal extension is in effect | <input type="checkbox"/> Small corporation exemption (see instructions) |  |

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

- Amended return to report IRS audit or Form 1120X       This is a protective claim

**SCHEDULE A – NET INCOME TAX SUMMARY**

1. Alaska income (loss) from Schedule H, line 12 . . . . .	1	703,717
2. Alaska net operating loss utilized: carryover (_____) carryback (_____). Total. Carryover limited to 80% of Schedule A, line 1. Carryback use limited. See Instructions . . . . .	2	( )
3. Alaska taxable income. Add lines 1–2 . . . . .	3	703,717
4. Alaska income tax from Schedule D, line 2 . . . . .	4	56,111
5. Other taxes from Schedule E, line 7 . . . . .	5	
6. Total tax. Add lines 4–5 . . . . .	6	56,111
7. Alaska incentive credits applied against tax from Form 6300, line 49. . . . .	7	
8. Federal-based credits from Form 6390, line 33. . . . .	8	14
9. Net Alaska income tax. Subtract the sum of lines 7–8 from line 6. If more than \$500, attach Form 6220 . . . . .	9	56,097
10. Payments from page 3, Schedule C . . . . .	10	64,000
11. Alaska credit for prior year minimum tax (see instructions) . . . . .	11	
12. Alaska incentive credits claimed as refund from Form 6300, line 38. . . . .	12	
13. Tax due (overpaid). Subtract the sum of lines 10–12 from line 9 . . . . .	13	-7,903
14. Penalty for underpayment of estimated tax (see instructions) . . . . .	14	
15. Total amount due (overpaid). Add lines 13–14. If greater than zero, STOP . . . . .	15	-7,903
16. Overpayment credited to 2019 estimated tax (enter as positive number) . . . . .	16	5,000
17. Refund. Add lines 15–16 . . . . .	17	-2,903

*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 Roger Rabbit	Date 1/25/2019	Title CEO	
Preparer's Signature Johnny Appleseed	Date 1/20/2019	Preparer Firm's Name Electronic Tax Filers Inc	Preparer's SSN or PTIN P11111111
Preparer Firm's Address 100 Efile Drive		EIN 00-0000001	Phone 512-555-1212
City Anytown	State TX	Zip Code 71231	Based on IRS 1120 Scenario 1

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**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 Alaska Insurance Company	D EIN	E NAICS Code		
Name	<input type="checkbox"/>	<input type="checkbox"/>				
Address						
City					State	Zip Code
Factor numerators to be reported: <input type="checkbox"/> property <input type="checkbox"/> payroll <input type="checkbox"/> sales						
Name	<input type="checkbox"/>	<input type="checkbox"/>				
Address						
City					State	Zip Code
Factor numerators to be reported: <input type="checkbox"/> property <input type="checkbox"/> payroll <input type="checkbox"/> sales						
Name	<input type="checkbox"/>	<input type="checkbox"/>				
Address						
City					State	Zip Code
Factor numerators to be reported: <input type="checkbox"/> property <input type="checkbox"/> payroll <input type="checkbox"/> sales						
Name	<input type="checkbox"/>	<input type="checkbox"/>				
Address						
City					State	Zip Code
Factor numerators to be reported: <input type="checkbox"/> property <input type="checkbox"/> payroll <input type="checkbox"/> 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			

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**SCHEDULE C – TAX PAYMENT RECORD**

Estimated Payments	Date	Amount	Summary	Date	Amount
First	4/15/2018	16,000	Payment with extension		
Second	6/15/2018	16,000	Total estimated tax payments		64,000
Third	9/15/2018	16,000	Overpayment from prior year		
Fourth	12/15/2018	16,000	Less: Quick Refund from Form 6230	( )	
Total estimated tax payments		64,000	Amended return only:		
			Tax paid with original return and additional tax paid		
			Less: Overpayment previously credited to 2019	( )	
			Less: Refund from original return and additional refunds	( )	
			Total net payments to Schedule A, line 10		64,000

**SCHEDULE D – ALASKA TAX COMPUTATION**

Tax Rate Table is contained in instructions

1. Alaska taxable income from Schedule A, line 3 . . . . .	1	703,717
2. Tax. Use Tax Rate Table to compute tax. Enter here and on Schedule A, line 4 . . . . .	2	56,111

**SCHEDULE E – OTHER TAXES**

1. Base Erosion and Anti-Abuse Tax (BEAT) from federal Form 4626. . . . .	1	
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. Tax on early cessation of operations – LNG storage facility . . . . .	5	
6. Other taxes (see instructions) . . . . .	6	
7. Add lines 3–6. Enter here and on Schedule A, line 5 . . . . .	7	

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**SCHEDULE H – COMPUTATION OF ALASKA INCOME**

	1. Federal taxable income (loss) (see instructions)	1	138,938,859
Combined Reporting	2a. Federal taxable income (loss) of corporations not included in line 1	2a	
	2b. Foreign corporations with 20% or greater U.S. factors	2b	
	2c. Income from tax haven corporations and any FSC profit	2c	
	2d. Federal taxable (income) loss of non-unitary corporations	2d	
	2e. Federal taxable (income) loss of corporations with U.S. factors of less than 20%	2e	
	2f. Intercompany eliminations (see instructions)	2f	
	2g. Total adjustments for combined reporting. Add lines 2a–2f	2g	
	3. Net income before state modifications and adjustments. Add lines 1 and 2g	3	138,938,859
Additions	4a. Taxes based on or measured by net income	4a	7,000,000
	4b. Expenses incurred to produce non-business income	4b	
	4c. Federal charitable contributions from federal Form 1120, line 19	4c	
	4d. Net Section 1231 losses from federal Form 4797, line 11	4d	
	4e. Oil and gas service industry expenditures. Enter amount from Form 6327, line 2	4e	
	4f. Adjustment for in-state oil refinery expenditures under AS 43.20.053	4f	
	4g. Other (attach schedule)	4g	
	4h. Total additions. Add lines 4a–4g	4h	7,000,000
	5. Total. Add lines 3 and 4h	5	145,938,859
Subtractions	6a. Interest from obligations of the United States	6a	
	6b. Intercompany dividends	6b	
	6c. Section 78 gross-up dividends	6c	
	6d. 80% of dividends received from foreign corporations	6d	
	6e. 80% of royalties accrued or received from foreign corporations	6e	
	6f. Non-business income (attach schedule)	6f	
	6g. Federal Form 1120, line 8 capital gain income	6g	11,802,202
	6h. Non-recaptured Section 1231 losses from prior years from federal Form 4797, line 12	6h	
	6i. Other (attach schedule)	6i	
	6j. Total subtractions. Add lines 6a–6i	6j	11,802,202
	7. Apportionable income (loss). Subtract line 6j from line 5	7	134,136,657
	8. Apportionment factor from Schedule I, line 14	8	.004822
	9. Income (loss) apportioned to Alaska. Multiply line 7 by line 8	9	646,807
	10. Non-business income (loss) net of expenses allocable to Alaska (attach schedule)	10	
Alaska Items	11a. Alaska capital and Section 1231 gain (loss) from Schedule J, line 20	11a	56,910
	11b. Alaska charitable contribution deduction from Schedule K, line 10	11b	( )
	11c. Alaska dividends-received deduction (see instructions)	11c	( )
	11d. Total Alaska items (add lines 11a–11c)	11d	56,910
	12. Alaska taxable income (loss) before net operating loss. Add lines 9, 10, and 11d. Enter here and on Schedule A, line 1	12	703,717

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**SCHEDULE I – APPORTIONMENT FACTOR**

Property	1. Property within Alaska			
		A EIN	B Name	C Property within Alaska
	1a	00-0600001	Help For All Inc	2,500,000
	1b			
	1c			
	1d			
	1e			
	2. Total of line 1 column C . . . . .	2		2,500,000
	3. Property everywhere . . . . .	3		1,195,500,000
	4. Property factor. Divide line 2 by line 3 . . . . .	4		.002091
Payroll	5. Payroll within Alaska			
		A EIN	B Name	C Payroll within Alaska
	5a	00-0600001	Help For All Inc	365,000
	5b			
	5c			
	5d			
	5e			
	6. Total of line 5 column C . . . . .	6		356,000
	7. Payroll everywhere . . . . .	7		63,650,650
	8. Payroll factor. Divide line 6 by line 7. . . . .	8		.005734
Sales	9. Sales within Alaska			
		A EIN	B Name	C Sales within Alaska
	9a	00-0600001	Help For All Inc	7,750,000
	9b			
	9c			
	9d			
	9e			
	10. Total of line 9 column C . . . . .	10		7,750,000
	11. Sales everywhere. . . . .	11		1,166,950,950
	12. Sales factor. Divide line 10 by line 11 . . . . .	12		.006641
	13. Add lines 4, 8, and 12 . . . . .	13		.014466
	14. Apportionment factor. Divide line 13 by 3 . . . . .	14		.004822

(if less than 3 factors are used, see instructions)

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**SCHEDULE J – ALASKA CAPITAL AND SECTION 1231 GAINS AND LOSSES**

<b>Section 1231 Gains and Losses</b>		<b>A Combined</b>	<b>B AK factor</b>	<b>C Alaska Gain or (loss)</b>
1. Current Section 1231 gains and (losses). If a loss enter the result 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	11,802,202		
6. Non-business STCG/(L). . . . .	6			
7. Apportionable STCG/(L). Subtract line 6 from line 5 . . . . .	7	11,802,202	.008422	56,910
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			56,910

**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	56,910
18. Excess net long-term capital gain, line 16, over net short-term capital loss, line 10 . . . . .	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 H, line 11a . . . . .	20	56,910

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**SCHEDULE K – CHARITABLE CONTRIBUTION DEDUCTION**

1. Current charitable contributions. . . . .	1	
2. Education credit contributions from Form 6310, line 5 . . . . .	2	
3. Subtract line 2 from line 1 . . . . .	3	
4. Apportionment factor from Schedule I, line 14. . . . .	4	.004822
5. Current Alaska charitable contributions. Multiply line 3 by line 4 . . . . .	5	
6. Alaska charitable contribution carryover from Form 6385, line 18 . . . . .	6	
7. Add lines 5–6. . . . .	7	
8. Taxable income for deduction limitation purposes (see instructions). . . . .	8	703,717
9. Multiply line 8 by 10% . . . . .	9	70,318
10. Alaska charitable contribution deduction. Enter the lesser of line 7 or line 9 here and on Schedule H, line 11b.	10	

**SCHEDULE L – ALASKA DIVIDENDS-RECEIVED DEDUCTION (DRD)**

1. Dividend income included in Schedule H, line 3 . . . . .	1	
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Not Eligible	2a. Intercompany dividends from Schedule H, line 6b . . . . .	2a	
	2b. Section 78 gross-up dividends from Schedule H, line 6c . . . . .	2b	
	2c. 100% of dividends from foreign corporations. Divide Schedule H, line 6d by 80% . . . . .	2c	
	2d. Dividends subtracted on Schedule H, line 6f as non-business income . . . . .	2d	
	2e. Total dividends not eligible for DRD. Add lines 2a–2d. . . . .	2e	

3. Total dividends eligible for DRD. Subtract line 2e from line 1. . . . .	3	
4. Apportionment factor from Schedule I, line 14 . . . . .	4	.004822
5. Apportioned dividends. Multiply line 3 by line 4. . . . .	5	
6. Dividends allocable to Alaska included on Schedule H, line 10 . . . . .	6	
7. Total dividends included in taxable income. Add lines 5–6 . . . . .	7	

		<b>A</b> Apportioned Dividends	<b>B</b> Percentage	<b>C</b> DRD (A x B)
DRD	8a. Dividends qualifying for 100% deduction . . . . .	8a	100%	
	8b. Dividends qualifying for 65% deduction . . . . .	8b	65%	
	8c. Dividends qualifying for 50% deduction. . . . .	8c	50%	
	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	
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**Part I Current Year Credit for Credits Not Allowed Against Alaska Alternative Minimum Tax**

non-passive	1. Federal general business credit from a non-passive activity from line 2 of federal Form 3800, Part III with box A checked . . . . .	1	6,506	
	2a. Federal investment credit from a non-passive activity not allowable for Alaska (see instructions) . . . . .	2a		
	2b. Other federal general business credits not allowable for Alaska (see instructions) . . . . .	2b		
	2c. Add lines 2a–2b . . . . .	2c		
	3. Federal general business credit from a non-passive activity applicable to Alaska. Subtract line 2c from line 1 . . . . .	3	6,506	
	passive	4. Applicable general business credit from a passive activity allowed. Enter amount from Form 6395, line 17. . . . .	4	
		5. Total current federal general business credit applicable to Alaska. Add lines 3 and 4 . . . . .	5	6,506
		6. Apportionment factor . . . . .	6	.004822
		7. Multiply line 5 by line 6 . . . . .	7	31
		8. Total current apportioned general business credit. Multiply line 7 by 18% . . . . .	8	6
		9. Alaska carryforward of general business credit . . . . .	9	
10. Alaska carryback of general business credit . . . . .	10			
11. Apportioned general business credit before limitation. Add lines 8–10 . . . . .	11	6		

**Part II Allowable Credit (see instructions)**

12a. Alaska regular tax from Schedule D, line 7 of Form 6000, 6100 or 6150 . . . . .	12a	56,111
12b. Alaska incentive credits allowed against regular tax (see instructions) . . . . .	12b	
12c. Alaska regular tax after Alaska incentive credits. Subtract line 12b from line 12a . . . . .	12c	56,111
13a. Net Alaska alternative minimum tax (see instructions). . . . .	13a	
13b. Alaska incentive credits allowed against net Alaska alternative minimum tax . . . . .	13b	
13c. Net Alaska alternative minimum tax after Alaska incentive credits. Subtract line 13b from line 13a . . . . .	13c	
14. Net Alaska income tax. Add lines 12c and 13c . . . . .	14	56,111
15. Enter 25% (.25) of the excess, if any, of line 12c over \$4,500 . . . . .	15	12,903



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16. Subtract line 15 from line 12c. If zero or less, enter -0-	16	43,208
17. Enter the smaller of line 11 or line 16	17	6

**Part III Current Year Credit for Credits Allowed Against Alaska Alternative Minimum Tax**

"specified credits" not eligible small business non-passive	18. Federal "specified credits" from a non-passive activity from line 5 of federal Form 3800, Part III with box A checked	18	9,850
	19a. Federal investment credit from a non-passive activity not allowable for Alaska	19a	
	19b. Employer social security and medicare taxes paid on certain employee tips from line 4f of federal Form 3800 Part III with box A checked	19b	
	19c. Other federal "specified credits" not allowable for Alaska (see instructions)	19c	
	19d. Add lines 19a-19c	19d	
20. Federal "specified credits" from a non-passive activity applicable to Alaska. Subtract line 19d from line 18	20	9,850	

specified credits passive	21. Applicable "specified credits" and eligible small business credits from a passive activity allowed. Enter amount from Form 6395, line 18	21	
	22. Total. Add lines 20 and 21	22	9,850
	23. Apportionment factor	23	.004822
	24. Multiply line 22 by line 23	24	47
	25. Total current apportioned "specified credits." Multiply line 24 by 18%	25	8

ESB non-passive	26a. Alaska carryforward of "specified credits" (non-passive)	26a	
	26b. Alaska carryforward of eligible small business credits (non-passive)	26b	
	26c. Add lines 26a-26b	26c	
	27. Alaska carryback of "specified credits" (non-passive)	27	
28. Add lines 25, 26c, and 27	28	8	

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**Part IV Tax Limitation**

29a. Net Alaska income tax. Enter amount from line 14 . . . . .	29a	56,111
29b. Enter amount from line 15 . . . . .	29b	12,903
29c. Subtract line 29b from line 29a . . . . .	29c	43,208
30. Enter amount from line 17 . . . . .	30	6
31. Limitation. Subtract line 30 from line 29c . . . . .	31	43,202
32. Enter the smaller of line 28 or line 31. . . . .	32	8
33. Credit allowed for the current year. Add lines 17 and 32. Enter here and on Form 6000, 6100, or 6150, Schedule A, line 8. . . . .	33	14