

Alaska Partnership Information Return



Form **6900**

For the calendar year 2018 or the taxable year beginning _____, 2018, and ending _____, _____

EIN 00-2000006			Contact Person Sam Starling	
Name Sam Sterling, LLP			Title Owner	
Mailing Address 631 N McKinley St <input type="checkbox"/> check if new address			Contact Email Address sam.starling@cgi.net	
City Reno	State NV	Zip Code 89510	Contact Telephone Number 775-269-0082	Contact Fax Number 775-269-0082

Return Information (check applicable boxes)

<input type="checkbox"/> Final Alaska return	<input checked="" type="checkbox"/> Federal extension is in effect	<input checked="" type="checkbox"/> Partnership agreement contains Section 704 provisions
<input type="checkbox"/> Amended return	<input type="checkbox"/> Oil and gas tax partnership	<input type="checkbox"/> Public Law 86-272 applies

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

Amended return to report IRS audit change

Name and EIN on the prior year's return if different from above. State the reason for the name change.

EIN	Name
Reason	

Other Information (see instructions)

1. Requirements to file Alaska partnership return:

- a. Does the partnership have income derived from sources in Alaska? yes no
- b. Does the partnership have assets within Alaska? yes no
- c. Does this partnership own an interest in a lower-tier partnership that is required to file an Alaska partnership return? (Attach Form 6900, Schedule K-1) yes no

If you answered no to questions a, b, and c, **STOP**: You are not required to file this return.

- d. Does the partnership have partners that are other than natural persons or those effectively treated as natural persons (see instructions)? yes no

If you answered no to question d, **STOP**: You are not required to file this return.

- e. Is the partnership a "publicly traded partnership"? yes no
- f. If you answered yes to question e, does the partnership meet the exception under IRC §7704(c) to be treated as a partnership? yes no

If you answered no to question f, **STOP**: You are not required to file this return (see instructions).

- 2. Does the partnership engage in production or transportation of oil or gas in Alaska? yes no
- 3. Does the partnership own any foreign corporations? (attach schedule). yes no
- 4. If you answered yes to question 3, are any of the foreign corporations a "tax haven corporation" as defined in 15 AAC 20.900(b)(4)? (see instructions) yes no
- 5. Does the partnership have an interest in any foreign partnerships? (attach schedule) yes no

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 Sam Starling		Date 3/15/2019	Title President	
Preparer's Signature Jesse James		Date 3/15/2019	Preparer Firm's Name Electronic Tax Filers, In	Preparer's SSN or PTIN P00000001
Preparer Firm's Address 1065 Efile Drive			EIN 69-0000098	Phone 555-631-1212
City Anytown	State NV	Zip Code 89501	Based on IRS 1065 Scenario 1	

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SCHEDULE A

Income/Expense Items Subject to Alaska Modification

		A Total	B Percentage (see instructions)	C Distributable Portion (A times B)
1. Taxes based on or measured by net income	1	5,000,000	99.00 <input type="checkbox"/> various	4,950,000
2. Interest income from obligations of the United States	2		<input type="checkbox"/> various	
3. Oil and gas service industry expenditures	3		<input type="checkbox"/> various	
4. In-state oil refinery infrastructure expenditures	4	2,020,202	99.00 <input type="checkbox"/> various	2,000,000

Apportionment Data

5a. Property within Alaska	5a	8,980,571	99.00 <input type="checkbox"/> various	8,890,765
5b. Property everywhere	5b	8,980,571	99.00 <input type="checkbox"/> various	8,890,765
6a. Sales in Alaska (excluding tariffs)	6a	39,085,109	99.00 <input type="checkbox"/> various	38,694,258
6b. Sales everywhere (excluding tariffs)	6b	39,085,109	99.00 <input type="checkbox"/> various	38,694,258

If you answered yes to question 2 on page 1, then skip line 7a and 7b and go to line 8a

7a. Payroll in Alaska	7a	4,168,746	99.00 <input type="checkbox"/> various	4,127,059
7b. Payroll everywhere	7b	4,168,746	99.00 <input type="checkbox"/> various	4,127,059
8a. Tariffs in Alaska (including intercompany)	8a		<input type="checkbox"/> various	
8b. Tariffs everywhere (including intercompany)	8b		<input type="checkbox"/> various	
9a. Cumulative intangible drilling costs in Alaska	9a		<input type="checkbox"/> various	
9b. Cumulative intangible drilling costs everywhere	9b		<input type="checkbox"/> various	
10a. Number of barrels of oil or NGLs produced in Alaska	10a		<input type="checkbox"/> various	
10b. Number of barrels of oil or NGLs produced everywhere	10b		<input type="checkbox"/> various	
11a. One-sixth the number of Mcf of gas produced in Alaska	11a		<input type="checkbox"/> various	
11b. One-sixth the number of Mcf of gas produced everywhere	11b		<input type="checkbox"/> various	

Alaska Credit-Related Items

12. Alternative tax credit for oil and gas exploration	12	500,000	99.00 <input type="checkbox"/> various	495,000
13. Qualified in-state oil refinery infrastructure expenditures credit	13	2,020,202	99.00 <input type="checkbox"/> various	2,000,000
14. Qualified oil and gas service industry expenditure credit	14		<input type="checkbox"/> various	
15. Exploration incentive credit – mining	15		<input type="checkbox"/> various	
16. Veteran employment tax credit	16	1,000	99.00 <input type="checkbox"/> various	990
17. LNG storage facility credit	17		<input type="checkbox"/> various	
18. Education credit contributions – qualified deductions under IRC Section 170	18	150,000	99.00 <input type="checkbox"/> various	148,500
19. Education credit contributions – other	19		<input type="checkbox"/> various	
20. In-state manufacture of urea, ammonia or GTL products credit	20	1,000,000	99.00 <input type="checkbox"/> various	990,000
21. Recapture of LNG or gas storage facility tax credit	21	4,000,000	99.00 <input type="checkbox"/> various	3,960,000

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SCHEDULE B

Partners that are treated as corporations or partnerships for federal tax purposes

	A Name of Partner	B Percentage Owned	C EIN	D Entity Code	Special Allocation E
1.	Alpine LLC	49.5000 <input type="checkbox"/> various	00-2000014	P	<input type="checkbox"/>
	United Martensen LLC	49.5000 <input type="checkbox"/> various	00-2000027	C	<input type="checkbox"/>
		<input type="checkbox"/> various			<input type="checkbox"/>
		<input type="checkbox"/> various			<input type="checkbox"/>
		<input type="checkbox"/> various			<input type="checkbox"/>
		<input type="checkbox"/> various			<input type="checkbox"/>
		<input type="checkbox"/> various			<input type="checkbox"/>
		<input type="checkbox"/> various			<input type="checkbox"/>
		<input type="checkbox"/> various			<input type="checkbox"/>
		<input type="checkbox"/> various			<input type="checkbox"/>
		<input type="checkbox"/> various			<input type="checkbox"/>
2.	Total percentage owned by partners that are treated as corporations or partnerships for federal tax purposes. Add line(s) 1, column B.		99.00		

Partners that are natural persons or are effectively treated as natural persons

	A Name of Partner	B Percentage Owned	Special Allocation C
3.	Peter & Julie Adolf, Joint Revocable	0.50000	<input type="checkbox"/>
	Martin & Cynthia Martensen	0.50000	<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
4.	Total percentage owned by partners that are natural persons or are effectively treated as natural persons. Add line(s) 3, column B.		1.0

The sum of lines 2 and 4 must equal 100%, unless "various" or "special allocation" is checked

Alaska Partnership Information Return – Schedule K-1

Form **6900**

For the calendar year 2018 or the taxable year beginning _____, 2018, and ending _____, _____

2018

Information About the Partner		
EIN	00-2000014	
Name	Alpine LLC	
Mailing Address	4900 Old Seward Highway	
City	State	Zip Code
Anchorage	AK	99503

Information About the Partnership		
EIN	00-2000006	
Name	Sam Starling LLP	
Mailing Address	631 N McKinley Street	
City	State	Zip Code
Reno	NV	89510

Information for Partner (check applicable boxes)

<input type="checkbox"/> Amended Alaska Schedule K-1	<input type="checkbox"/> Partnership owns foreign corporation(s)
<input type="checkbox"/> Final Alaska Schedule K-1	<input type="checkbox"/> Partnership owns tax haven corporation(s)
<input type="checkbox"/> Partnership is engaged in production or transportation of oil or gas in Alaska	<input type="checkbox"/> Public Law 86-272 applies

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

Amended Schedule K-1 to report IRS audit change

Partner's Share of Current Year Items

Income/Expense Items Subject to Alaska Modifications

1. Taxes based on or measured by net income	1	2,475,000
2. Interest income from obligations of the United States	2	
3. Oil and gas service industry expenditures	3	
4. In-state oil refinery infrastructure expenditures	4	1,000,000

Apportionment Data

5a. Property within Alaska	5a	4,445,382
5b. Property everywhere	5b	4,445,382
6a. Sales in Alaska (excluding tariffs)	6a	19,347,129
6b. Sales everywhere (excluding tariffs)	6b	19,347,129
7a. Payroll in Alaska	7a	2,063,530
7b. Payroll everywhere	7b	2,063,530
8a. Tariffs in Alaska (including intercompany)	8a	
8b. Tariffs everywhere (including intercompany)	8b	
9a. Cumulative intangible drilling costs in Alaska	9a	
9b. Cumulative intangible drilling costs everywhere	9b	
10a. Number of barrels of oil or NGLs produced in Alaska	10a	
10b. Number of barrels of oil or NGLs produced everywhere	10b	
11a. One-sixth the number of Mcf of gas produced in Alaska	11a	
11b. One-sixth the number of Mcf of gas produced everywhere	11b	

Alaska Credit-Related Items

12. Alternative tax credit for oil and gas exploration	12	247,500
13. Qualified in-state oil refinery infrastructure expenditures credit	13	1,000,000
14. Qualified oil and gas service industry expenditure credit	14	
15. Exploration incentive credit – mining	15	
16. Veteran employment tax credit	16	495
17. LNG storage facility credit	17	
18. Education credit contributions – qualified deductions under IRC Section 170	18	74,250
19. Education credit contributions – other	19	
20. In-state manufacture of urea, ammonia or GTL products credit	20	495,000
21. Recapture of LNG or gas storage facility tax credit	21	1,980,000

Alaska Partnership Information Return – Schedule K-1

Form **6900**

For the calendar year 2018 or the taxable year beginning _____, 2018, and ending _____, _____

2018

Information About the Partner		
EIN	00-2000027	
Name	United Martensen LLC	
Mailing Address	PO Box 244432	
City	State	Zip Code
Anchorage	AK	99524

Information About the Partnership		
EIN	00-2000006	
Name	Sam Starling LLP	
Mailing Address	631 N McKinley St	
City	State	Zip Code
Reno	NV	89510

Information for Partner (check applicable boxes)	
<input type="checkbox"/> Amended Alaska Schedule K-1	<input type="checkbox"/> Partnership owns foreign corporation(s)
<input type="checkbox"/> Final Alaska Schedule K-1	<input type="checkbox"/> Partnership owns tax haven corporation(s)
<input type="checkbox"/> Partnership is engaged in production or transportation of oil or gas in Alaska	<input type="checkbox"/> Public Law 86-272 applies

If amended return box above is checked, then check the following box, if applicable:	
<input type="checkbox"/> Amended Schedule K-1 to report IRS audit change	

Partner's Share of Current Year Items

Income/Expense Items Subject to Alaska Modifications

1. Taxes based on or measured by net income	1	2,475,000
2. Interest income from obligations of the United States	2	
3. Oil and gas service industry expenditures	3	
4. In-state oil refinery infrastructure expenditures	4	1,000,000

Apportionment Data

5a. Property within Alaska	5a	4,445,383
5b. Property everywhere	5b	4,445,383
6a. Sales in Alaska (excluding tariffs)	6a	19,347,129
6b. Sales everywhere (excluding tariffs)	6b	19,347,129
7a. Payroll in Alaska	7a	2,063,529
7b. Payroll everywhere	7b	2,063,529
8a. Tariffs in Alaska (including intercompany)	8a	
8b. Tariffs everywhere (including intercompany)	8b	
9a. Cumulative intangible drilling costs in Alaska	9a	
9b. Cumulative intangible drilling costs everywhere	9b	
10a. Number of barrels of oil or NGLs produced in Alaska	10a	
10b. Number of barrels of oil or NGLs produced everywhere	10b	
11a. One-sixth the number of Mcf of gas produced in Alaska	11a	
11b. One-sixth the number of Mcf of gas produced everywhere	11b	

Alaska Credit-Related Items

12. Alternative tax credit for oil and gas exploration	12	247,500
13. Qualified in-state oil refinery infrastructure expenditures credit	13	1,000,000
14. Qualified oil and gas service industry expenditure credit	14	
15. Exploration incentive credit – mining	15	
16. Veteran employment tax credit	16	495
17. LNG storage facility credit	17	
18. Education credit contributions – qualified deductions under IRC Section 170	18	74,250
19. Education credit contributions – other	19	
20. In-state manufacture of urea, ammonia or GTL products credit	20	495,000
21. Recapture of LNG or gas storage facility tax credit	21	1,980,000

Alaska Income Tax Education Credit

Form **6310**

For calendar year _____ or the taxable year beginning _____, _____, ending _____, _____

2018

EIN 00-2000006	Name Shown on Return Sam Starling LLP
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	EIN of Payor A	Name of Contribution Recipient B	Code C	Other Contributions D	Sec. 170 Contributions E		
1.	00-2000006	Alaska Vocational Education	C		150,000		
2.	Qualified contributions by group			2		150,000	
3.	Total qualified contributions. Add line 2, column D and column E					3	150,000
4.	Enter the lesser of line 3 or \$1,900,000					4	
5.	Enter the lesser of line 2, column E or \$1,900,000.					5	
6.	Multiply the lesser of line 4 or \$100,000 by 50%					6	
7.	Enter 75% of the next \$200,000 of contributions					7	
8.	Enter 50% of the contributions on line 4 that exceed \$300,000.					8	
9.	Tentative credit. Add lines 6–8.					9	

Alaska Veteran Employment Tax Credit (AS 43.20.048)

For calendar year _____ or the taxable year beginning _____, _____, ending _____, _____

Attach to your tax return

EIN 00-2000006	Name Shown on Return Sam Starling LLP
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Part I: Employment of Veterans in Permanent Positions

	Name of Qualifying Veteran A	Social Security Number B	Discharge Date C	Employment Date D	Disabled E	Hours F	Credit Claimed G	
1.	Joe Doe	000-01-001	8/2/18	4/20/17		1,720	1,000	
2.	Enter sum of lines 1 column G						2	1,000

Part II: Employment of Veterans in Seasonal Positions

	Name of Qualifying Veteran A	Social Security Number B	Discharge Date C	Employment Date D	Hours F	Credit Claimed G		
3.								
4.	Enter sum of lines 3 column G						4	
5.	Tentative current year credit. Add lines 2 and 4						5	1,000

- Report the amount on line 5 as indicated below:
- Corporations, Form 6300, line 25
 - Partnerships, Form 6900, Schedule A, line 16