

1. In the table below, please provide the **dollar amount** of tax return audit assessments. The assessments should be presented by tax year and should be categorized by account (columns C-F) and by payment status (columns G-J). The total assessments in columns F and J should equal. If additional categories that comprise the total (accounts or payment status) exist, please add them as extra columns.

Updated 1/9/2019

Table 1 Tax Return Revenues and Audit Assessments for Tax Years 2006 through 2018												
Amount of Taxes Assessed by Account									Amount of Taxes Assessed by Payment Status			
(A)	(B)	(Added by DOR)	(Added by DOR)	(Added by DOR)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Tax Year	Tax Revenue Filed by All Taxpayers	Tax Revenue Audited	Additional Tax Assessed	Installment Interest Increase	Tax Due	Interest	Penalty	Totals [C+D+E]	Paid Under protest	Paid Final (after settlement or not appealed)	Not Paid	Totals [G+H+I]
2006	\$ 2,001,815,419	\$ 1,896,292,691	\$ 60,270,499	\$ -	\$ 60,270,499	\$ 31,123,893	\$ -	\$ 91,394,392	\$ 35,922,401	\$ 27,952,742	\$ 1,067,616	\$ 64,942,759
2007	3,476,535,942	3,476,535,942	200,329,234	-	200,329,234	187,161,624	-	387,490,858	75,391,076	167,376,312	9,153,545	251,920,933
2008	7,132,582,848	7,132,582,848	145,491,245	-	145,491,245	112,884,120	-	258,375,365	-	94,382,258	176,975,696	271,357,954
2009	2,034,600,383	2,020,134,580	78,478,727	3,838,197	82,316,924	48,259,887	-	130,576,811	-	53,541,613	20,895,311	74,436,924
2010	3,106,786,385	3,078,326,487	122,936,257	5,816,505	128,752,762	60,677,441	-	189,430,203	-	52,425,799	119,083,281	171,509,080
2011	6,109,993,110	6,114,627,023	176,064,100	7,069,000	183,133,100	79,981,280	-	263,114,380	-	10,865,388	238,050,710	248,916,098
2012	5,281,334,943	5,281,334,943	163,870,907	5,851,917	169,722,824	84,133,179	-	253,856,003	-	-	229,053,986	229,053,986
2013	3,461,578,753	3,461,578,753	-	-	-	-	-	-	-	-	-	-
2014	1,464,670,641	-	-	-	-	-	-	-	-	-	-	-
2015	238,178,375	-	-	-	-	-	-	-	-	-	-	-
2016	198,953,064	-	-	-	-	-	-	-	-	-	-	-
2017	283,413,796	-	-	-	-	-	-	-	-	-	-	-
2018	799,435,882	-	-	-	-	-	-	-	-	-	-	-

TABLE 1 NOTES

Column (A)	Tax Year is the year for which tax returns were filed (calendar year).
Column (B)	Total Oil and Gas Production Taxes as filed (reported) under AS 43.55.011 for each calendar year. The 2018 annual returns are due on March 31, 2019. The amount of tax for 2018 is an estimate based on installment payments remitted for 2018 as of January 3, 2019. This amount includes payments and refunds for retroactive amendments due to the FERC re-filings and other amended returns.
(Added by DOR)	"Tax Revenue Audited" is the amount of Production Taxes subject to audit for that calendar year. The amount for 2013 includes audits that are nearly complete and will be issued by March 31, 2019.
(Added by DOR)	"Additional Tax Assessed" is the amount of additional production taxes assessed under AS 43.55.011 for each year.
(Added by DOR)	"Installment Interest Increase" is the amount of additional interest assessed under AS 43.55.020(g) for each year. For the purposes of AS 43.05, this interest is treated as an addition to tax after March 31 of the year in which the tax is due. These amounts were not consistently reported or captured until the implementation of the system (2014 annual return).
Column (C)	This is the sum of "Additional Tax Assessed" and "Installment Interest Increase".
Column (D)	This is the amount of interest assessed under AS 43.05.
Column (E)	In any year there is not enough data to report under the provisions of AS 43.55.890. There have been taxpayers assessed penalties for failing to file returns.
Column (F)	The sum of tax, penalty and interest due - does not equal Column J.
Column (I)	This is the amount of tax and interest not yet paid on appealed audits that are still pending. These amounts are still in dispute and may not be paid if the taxpayer prevails on appeal.
Column (J)	Column F and Column J do not agree for the following reasons: a) Column F includes interest through the date of assessment or shortly thereafter, while column J includes interest through the date of payment or the current date if the appeal has not yet been resolved. b) Column I and Column J includes additional tax and interest that was assessed during the appeal process. Column F does not include these amounts. c) Column F includes tax and interest for audit issues that were subsequently dropped during the appeals process. Column J does not include tax and interest for issues that were dropped during the appeal process.