

# Alaska 2012 Passive Activity Limitation

**FORM  
6395**

EIN	Name(s) Shown On Return
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<b>General Business Credits</b> <small>(not specified credits, not eligible small business)</small>	1. Federal general business credits from a passive activity, from federal Form 3800, line 2 of Part III with box B checked . . . . .	1	
	2a. Federal investment credit from a passive activity not allowable for Alaska (see instructions) . . . . .	2a	
	2b. Other federal general business credits from a passive activity from line 1zz of federal Form 3800, Part III with box B checked not allowable for Alaska (see instructions) . . . . .	2b	
	2c. Add lines 2a-2b . . . . .	2c	
	3. Federal general business credits from a passive activity applicable for Alaska. Subtract line 2c from line 1 . . . . .	3	

<b>Specified Credits</b>	4. Federal "specified credits" from a passive activity from line 5 of federal Form 3800, Part III with box B checked . . . . .	4	
	5a. Federal investment credit from a passive activity not allowable for Alaska (see instructions) . . . . .	5a	
	5b. Employer social security and medicare taxes paid on certain employees tips from line 4f of federal Form 3800, Part III with box B checked . . . . .	5b	
	5c. Other federal "specified credits" from line 4z from Form 3800, Part III with box B checked not allowable for Alaska (see instructions) . . . . .	5c	
	5d. Add lines 5a-5c . . . . .	5d	
	6. Federal "specified credits" from a passive activity applicable to Alaska. Subtract line 5d from line 4 . . . . .	6	

<b>Eligible Small Business</b>	7. Eligible small business credit from a passive activity from line 6 of Form 3800, Part III with box F checked . . . . .	7	
	8a. Federal investment credit from a passive activity not allowable for Alaska (see instructions) . . . . .	8a	
	8b. Other federal general business credits from a passive activity from line 1zz of federal Form 3800, Part III with box F checked not allowable for Alaska (see instructions) . . . . .	8b	
	8c. Empowerment zone credits from a passive activity from line 3 of federal Form 3800, Part III with box F checked . . . . .	8c	
	8d. Federal investment credit from a passive activity not allowable for Alaska (see instructions) . . . . .	8d	
	8e. Employer social security and medicare taxes paid on certain employees tips from line 4f of federal Form 3800, Part III with box F checked . . . . .	8e	
	8f. Other federal "specified credits" from a passive activity from line 4z of Form 3800 Part III with box F checked not allowable for Alaska (see instructions) . . . . .	8f	
	8g. Add lines 8a-8f . . . . .	8g	
	9. Federal eligible small business credits from a passive activity applicable to Alaska. Subtract line 8g from line 7 . . . . .	9	
	10. Total current year credits for purposes of corporate passive activity credit limitation for Alaska. Add lines 3, 6, and 9 . . . . .	10	
	11. Apportionment factor . . . . .	11	

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12. Multiply line 10 by line 11 . . . . .	12	
13. Total current apportioned general business credits. Multiply line 12 by 18% . . . . .	13	
14. Prior year unallowed passive activity credits for Alaska . . . . .	14	
15. Add lines 13-14 . . . . .	15	
16. Enter the Alaska tax attributable to net passive income and net active income (see instructions)	16	
17. Unallowed passive activity credit carryforward. Subtract line 16 from line 15 . . . . .	17	
18. Allowed passive activity credit. Subtract line 17 from line 15 (see instructions) . . . . .	18	
19. Divide line 18 by line 11, and divide result by .18 . . . . .	19	
20. Portion of allowed passive activity credit attributable to passive general business credits (see instructions) . . . . .	20	
21. Portion of allowed passive activity credit attributable to passive "specified credits" and eligible small business credits (see instructions) . . . . .	21	