

Alaska Incentive Credits Summary

Form **6300**

2018

EIN	Name Shown on Return
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Part I: Order of Application

	1. Alaska income tax before credits. Enter amount from line 4 of Form 6000, 6100, or 6150.	1	
Gas Exploration AS 43.20.043	2a. Gas exploration and development tax credit carryover (AS 43.20.043) (attach schedule)	2a	
	2b. Multiply line 1 by 75% and enter here	2b	
	2c. Gas exploration and development tax credit allowed. Enter lesser of line 2a or line 2b, here and on line 40	2c	
	2d. Subtract line 2c from line 1	2d	
	3. Alaska other taxes. Enter amount from Schedule E, line 7.	3	
	4. Add lines 2d and 3	4	
Manufacture AS 43.20.052	5. In-state manufacture of urea, ammonia or gas-to-liquids products (attach schedule)	5	
	6. Credit allowed. Enter lesser of line 4 or line 5, here and on line 41	6	
	7. Subtract line 6 from line 4	7	
Education AS 43.20.014	8. Income tax education credit (AS 43.20.014). Tentative credit before tax limitation. Enter amount from Form 6310, line 9	8	
	9. Income tax education credit allowed. Enter lesser of line 7 or line 8, here and on line 42	9	
	10. Subtract line 9 from line 7	10	
O & G Service Industry AS 43.20.049	11. Oil and gas service industry expenditure credit (AS 43.20.049) current year. Enter amount from Form 6327, line 3	11	
	12. Oil and gas service industry expenditure credit carryover (attach schedule)	12	
	13. Tentative credit before tax limitation. Add lines 11–12	13	
	14. Oil and gas service industry expenditure credit allowed. Enter lesser of line 10 or line 13, here and on line 43	14	
	15. Subtract line 14 from line 10	15	
Refinery AS 43.20.053	16. In-state oil refinery infrastructure expenditures credit (AS 43.20.053) current year. Enter amount from Form 6328, line 2	16	
	17. In-state oil refinery infrastructure expenditures credit carryover (attach schedule)	17	
	18. Tentative credit before tax limitation. Add amounts on lines 16 and 17	18	
	19. Applied to tax. Enter the lesser of line 15 or line 18 here and on line 44	19	
	20. In-state oil refinery infrastructure expenditures credit available for refund. Subtract line 19 from line 18	20	
	21. In-state oil refinery infrastructure expenditures credit requested as a refund. Enter here and on line 37.	21	
	22. Subtract line 19 from line 15	22	

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Mining AS 43.20.044	23. Exploration incentive credit – mining (AS 43.20.044). Enter amount from Form 665	23	
	24. Subtract line 23 from line 22	24	
Veterans AS 43.20.048	25. Veteran employment tax credit (AS 43.20.048) current year. Enter amount from Form 6325, line 5	25	
	26. Veteran employment tax credit carryover (attach schedule)	26	
	27. Tentative credit before tax limitation. Add lines 25–26	27	
	28. Veteran employment tax credit allowed. Enter lesser of line 24 or line 27 here and on line 46	28	
	29. Subtract line 28 from line 24	29	
Film AS 43.98.030	30. Film production tax credit (AS 43.98.030). Tentative credit before tax limitation	30	
	31. Film production tax credit allowed. Enter lesser of line 29 or line 30, here and on line 47	31	
	32. Subtract line 31 from line 29	32	
Alt. Exploration AS 43.55.025	33. Alternative tax credit for oil and gas exploration (AS 43.55.025). Tentative credit before tax limitation	33	
	34. Alternative tax credit for oil and gas exploration allowed. Enter lesser of line 32 or line 33, here and on line 48	34	
	35. Subtract line 34 from line 32	35	

Part II: Summary of Incentive Credits Claimed as Refunds

LNG Storage AS 43.20.047	36. LNG storage facility tax credit (AS 43.20.047). Enter amount from Form 6323, line 2	36	
	37. In-state oil refinery infrastructure expenditures credit refundable portion. Enter amount from line 21	37	
	38. Total credits claimed as refund. Add lines 36–37, and enter here and on Form 6000, 6100, or 6150, Schedule A, line 12	38	
	39. Tax against which federal-based credits may be allowed. Subtract line 38 from 35, but not less than zero (see instructions)	39	

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Part III: Summary of Credits Applied Against Tax

40. Gas exploration and development tax credit (AS 43.20.043). Enter amount from line 2c . . .	40	
41. In-state manufacture of urea, ammonia or gas-to-liquid products (AS 43.20.052). Enter amount from line 6	41	
42. Income tax education credit (AS 43.20.014). Enter amount from line 9	42	
43. Qualified oil and gas service industry expenditure credit (AS 43.20.049). Enter amount from line 14	43	
44. In-state oil refinery infrastructure expenditures credit (AS 43.20.053). Enter amount from line 19	44	
45. Exploration incentive credit – mining (AS 43.20.044). Enter amount from line 23	45	
46. Veteran employment tax credit (AS 43.20.048). Enter amount from line 28	46	
47. Film production tax credit (AS 43.98.030). Enter amount from line 31	47	
48. Alternative tax credit for oil and gas exploration (AS 43.55.025). Enter amount from line 34	48	
49. Total incentive credits applied against tax. Add lines 40–48. Enter here and on Form 6000, 6100, or 6150, Schedule A, line 7.	49	