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**Part I Current Year Credit**

General Business Credits (not specified credits, not eligible small business)	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	
		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		
	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. Apportionment factor . . . . .	6	
		7. Multiply line 5 by line 6 . . . . .	7	
		8. Total current apportioned general business credit. Multiply line 7 by 18% . . . . .	8	
		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		

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

12a. Alaska regular tax from Schedule D, line 2 of Form 6000, 6100 or 6150 . . . . .	12a	
12b. Alaska incentive credits allowed against regular tax. Enter amount from Form 6300, line 49. . . . .	12b	
12c. Alaska regular tax after Alaska incentive credits. Subtract line 12b from line 12a. If less than zero, enter -0- . . . . .	12c	
13a. Reserved . . . . .	13a	
13b. Reserved . . . . .	13b	
13c. Reserved . . . . .	13c	
14. Reserved . . . . .	14	
15. Enter 25% (.25) of the excess, if any, of line 12c over \$4,500 . . . . .	15	

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16. Subtract line 15 from line 12c. If zero or less, enter -0- . . . . . 16

17. Enter the smaller of line 11 or line 16 . . . . . 17

**Part III Current Year Credit**

"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	<input style="width: 100px; height: 20px;" type="text"/>
		19a. Federal investment credit from a non-passive activity not allowable for Alaska . . . . .	19a	<input style="width: 100px; height: 20px;" type="text"/>
		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	<input style="width: 100px; height: 20px;" type="text"/>
		19c. Other federal "specified credits" not allowable for Alaska (see instructions) . . . . .	19c	<input style="width: 100px; height: 20px;" type="text"/>
		19d. Add lines 19a–19c. . . . .	19d	<input style="width: 100px; height: 20px;" type="text"/>
	20. Federal "specified credits" from a non-passive activity applicable to Alaska. Subtract line 19d from line 18 . . . . .	20	<input style="width: 100px; height: 20px;" type="text"/>	

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	<input style="width: 100px; height: 20px;" type="text"/>
		22. Total. Add lines 20 and 21 . . . . .	22	<input style="width: 100px; height: 20px;" type="text"/>
		23. Apportionment factor . . . . .	23	<input style="width: 100px; height: 20px;" type="text"/>
		24. Multiply line 22 by line 23. . . . .	24	<input style="width: 100px; height: 20px;" type="text"/>
		25. Total current apportioned "specified credits." Multiply line 24 by 18%. . . . .	25	<input style="width: 100px; height: 20px;" type="text"/>

ESB non-passive		26a. Alaska carryforward of "specified credits" (non-passive) . . . . .	26a	<input style="width: 100px; height: 20px;" type="text"/>
		26b. Alaska carryforward of eligible small business credits (non-passive) . . . . .	26b	<input style="width: 100px; height: 20px;" type="text"/>
		26c. Add lines 26a–26b. . . . .	26c	<input style="width: 100px; height: 20px;" type="text"/>
		27. Alaska carryback of "specified credits" (non-passive). . . . .	27	<input style="width: 100px; height: 20px;" type="text"/>
	28. Add lines 25, 26c, and 27. . . . .	28	<input style="width: 100px; height: 20px;" type="text"/>	

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**Part IV Tax Limitation**

29a. Net Alaska income tax. Enter amount from line 12c . . . . .	29a	
29b. Enter amount from line 15 . . . . .	29b	
29c. Subtract line 29b from line 29a . . . . .	29c	
30. Enter amount from line 17 . . . . .	30	
31. Limitation. Subtract line 30 from line 29c . . . . .	31	
32. Enter the smaller of line 28 or line 31. . . . .	32	
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	