

Alaska Incentive Credits

Form **6300**

2013

EIN	Name(s) 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, 6020, 6100, or 6150	1	
Gas Exploration AS 43.20.043	2a. Gas exploration and development tax credit (AS 43.20.043) current year. Enter amount from Form 6320, line 4	2a	
	2b. Gas exploration and development tax credit carryover (attach schedule)	2b	
	2c. Tentative credit before tax limitation. Add amounts on lines 2a–2b	2c	
	3. Multiply line 1 by 75% and enter here	3	
	4. Gas exploration and development tax credit allowed in current year. Enter lesser of line 2c or line 3, here and on line 24	4	
	5. Subtract line 4 from line 1	5	
	6. Alaska other taxes (see instructions)	6	
	7. Add lines 5 and 6	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 6	8	
	9. Income tax education credit allowed. Enter lesser of line 7 or line 8, here and on line 25	9	
	10. Subtract line 9 from line 7	10	
Exploration AS 43.20.044	11. Exploration incentive credit (AS 43.20.044). Enter amount from Form 665	11	
	12. Exploration incentive credit (AS 43.20.044) allowed. Enter lesser of line 10 or line 11, here and on line 26.	12	
	13. Subtract line 12 from line 10	13	
Veterans AS 43.20.048	14a. Veteran employment tax credit (AS 43.20.048) Enter amount from Form 6325, line 5	14a	
	14b. Veteran employment tax credit carryover (attach schedule)	14b	
	14c. Tentative credit before tax limitation. Add amounts on lines 14a–14b	14c	
	15. Veteran employment tax credit allowed against tax. Enter lesser of line 13 or line 14c, here and on line 27.	15	
	16. Subtract line 15 from line 13	16	
Film AS 43.98.030	17. Film production tax credit (AS 43.98.030). Tentative credit before tax limitation (original credit certificate must be attached)	17	
	18. Film production tax credit allowed against tax. Enter lesser of line 16 or line 17, here and on line 28	18	
	19. Subtract line 18 from line 16	19	



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Refundable Credits

Gas Storage AS 43.20.046	20. Gas storage facility tax credit (AS 43.20.046). Enter amount from Form 6321, line 8 . . .	20	
LNG Storage AS 43.20.047	21. LNG storage facility tax credit (AS 43.20.047). Enter amount from Form 6323, line 3 . . .	21	
	22. Total refundable incentive credits allowed. Add lines 20–21, and enter here and on Form 6000, 6020, 6100, or 6150, Schedule A, line 12	22	
	23. Tax against which federal-based credits may be allowed. Subtract line 22 from 19, but not less than zero (see instructions)	23	

Part II: Summary of Incentive Credits Allowed in Current Year (not refundable)

24. Gas exploration and development tax credit (AS 43.20.043). Enter amount from line 4 . . .	24	
25. Income tax education credit (AS 43.20.014). Enter amount from line 9	25	
26. Exploration incentive credit (AS 43.20.044). Enter amount from line 12	26	
27. Veteran employment tax credit (AS 43.20.048). Enter amount from line 15	27	
28. Film production tax credit (AS 43.98.030). Enter amount from line 18	28	
29. Total incentive credits allowed. Enter on Form 6000, 6020, 6100, or 6150, Schedule A, line 7	29	