

Alaska Incentive Credits

Form **6300**

2014

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, 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 29	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 30	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) Enter amount from Form 6327, line 3	11	
	12. Reserved	12	
	13. Tentative credit before tax limitation. Add lines 11-12	13	
	14. Oil and gas service industry expenditure credit. Enter lesser of line 10 or line 11, here and on line 31	14	
	15. Subtract line 14 from line 10	15	
Exploration AS 43.20.044	16. Exploration incentive credit (AS 43.20.044). Enter amount from Form 665	16	
	17. Exploration incentive credit (AS 43.20.044) allowed. Enter lesser of line 15 or line 16, here and on line 32.	17	
	18. Subtract line 17 from line 15	18	
Veterans AS 43.20.048	19a. Veteran employment tax credit (AS 43.20.048) Enter amount from Form 6325, line 5	19a	
	19b. Veteran employment tax credit carryover (attach schedule)	19b	
	19c. Tentative credit before tax limitation. Add amounts on lines 19a–19b	19c	
	20. Veteran employment tax credit allowed against tax. Enter lesser of line 18 or line 19c, here and on line 33	20	

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	21. Subtract line 20 from line 18	21	
<div style="border: 1px solid black; padding: 2px;"> Film AS 43.98.030 </div>	22. Film production tax credit (AS 43.98.030). Tentative credit before tax limitation	22	
	23. Film production tax credit allowed against tax. Enter lesser of line 21 or line 22, here and on line 34	23	
	24. Subtract line 23 from line 21	24	

Refundable Credits

	25. Gas storage facility tax credit (AS 43.20.046). Enter amount from Form 6321, line 8	25	
<div style="border: 1px solid black; padding: 2px;"> Gas Storage AS 43.20.047 43.20.046 </div>	26. LNG storage facility tax credit (AS 43.20.047). Enter amount from Form 6323, line 3	26	
	27. Total refundable incentive credits allowed. Add lines 25–26, and enter here and on Form 6000, 6020, 6100, or 6150, Schedule A, line 12	27	
	28. Tax against which federal-based credits may be allowed. Subtract line 27 from 24, but not less than zero (see instructions)	28	

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

	29. Gas exploration and development tax credit (AS 43.20.043). Enter amount from line 4	29	
	30. Income tax education credit (AS 43.20.014). Enter amount from line 9	30	
	31. Qualified oil and gas service industry expenditure credit. Enter amount from line 14	31	
	32. Exploration incentive credit (AS 43.20.044). Enter amount from line 17	32	
	33. Veteran employment tax credit (AS 43.20.048). Enter amount from line 20	33	
	34. Film production tax credit (AS 43.98.030). Enter amount from line 23	34	
	35. Total incentive credits allowed. Enter on Form 6000, 6020, 6100, or 6150, Schedule A, line 7	35	