

# Alaska Incentive Credits Summary

Form **6300**

**2021**

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	
	2a. Reserved . . . . .	2a	
	2b. Reserved . . . . .	2b	
	2c. Reserved . . . . .	2c	
	2d. Reserved . . . . .	2d	
	3. Alaska other taxes. Enter amount from Schedule E, line 7. . . . .	3	
	4. Add lines 1 and 3 . . . . .	4	
<b>Manufacture</b> 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	
<b>Education</b> AS 43.20.014	8. Income tax education credit (AS 43.20.014). Tentative credit before tax limitation. Enter amount from Form 6310, line 4 . . . . .	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	
<b>O &amp; G Service Industry</b> 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	
<b>Refinery</b> AS 43.20.053	16. Reserved . . . . .	16	
	17. In-state oil refinery infrastructure expenditures credit carryover (attach schedule) . . . . .	17	
	18. Tentative credit before tax limitation. Enter amount from line 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**

36. Reserved . . . . .	36	
37. In-state oil refinery infrastructure expenditures credit refundable portion. Enter amount from line 21 . . . . .	37	
38. Total credits claimed as refund. Enter amount from line 37 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. Reserved . . . . .	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	