

# Alaska Incentive Credits Summary

Form **6300**

**2022**

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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<b>Mining</b> <small>AS 43.20.044</small>	23. Exploration incentive credit – mining (AS 43.20.044). Enter amount from Form 665 . . .	23	
	24. Subtract line 23 from line 22 . . . . .	24	
<b>Veterans</b> <small>AS 43.20.048</small>	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	
<b>Film</b> <small>AS 43.98.030</small>	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	
<b>Alt. Exploration</b> <small>AS 43.55.025</small>	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	