

Alaska Incentive Credits Summary

Form **6300**

2023

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	
<div style="border: 1px solid black; padding: 2px; font-size: 8px;"> Manufacture AS 43.20.052 </div>	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	
<div style="border: 1px solid black; padding: 2px; font-size: 8px;"> Education AS 43.20.014 </div>	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	
<div style="border: 1px solid black; padding: 2px; font-size: 8px;"> O & G Service Industry AS 43.20.049 </div>	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	
<div style="border: 1px solid black; padding: 2px; font-size: 8px;"> Refinery AS 43.20.053 </div>	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 <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	
Veterans <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	
Film <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	
Alt. Exploration <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	