

# Alaska Passive Activity Limitation

Form **6395**

For calendar year \_\_\_\_\_ or the taxable year beginning \_\_\_\_\_, \_\_\_\_\_, ending \_\_\_\_\_, \_\_\_\_\_

EIN	Name Shown on Return
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<b>General Business Credits (not specified credits, not eligible small business)</b>	1. Federal general business credits from a passive activity, from federal Form 3800, Part III, line 2, column d . . . . .	1	
	2a. Federal investment credit from a passive activity not allowable for Alaska (see instructions)	2a	
	2b. Other federal general business credits from a passive activity from federal Form 3800, Part III, line 1zz, column d not allowable for Alaska (see instructions) . . . . .	2b	
	2c. Add lines 2a–2b . . . . .	2c	
	3. Federal general business credits from a passive activity applicable for Alaska. Subtract line 2c from line 1 . . . . .	3	

<b>Specified Credits</b>	4. Federal “specified credits” from a passive activity from federal Form 3800, Part III, line 5, column d . . . . .	4	
	5a. Federal investment credit from a passive activity not allowable for Alaska (see instructions)	5a	
	5b. Employer social security and medicare taxes paid on certain employee tips from federal Form 3800, Part III, line 4f, column d . . . . .	5b	
	5c. Other federal “specified credits” from Form 3800, Part III, line 4z, column d not allowable for Alaska (see instructions) . . . . .	5c	
	5d. Add lines 5a–5c . . . . .	5d	
	6. Federal “specified credits” from a passive activity applicable to Alaska. Subtract line 5d from line 4 . . . . .	6	

7. Total current year credits for purposes of corporate passive activity credit limitation for Alaska. Add lines 3 and 6 . . . . .	7	
8. Apportionment factor . . . . .	8	
9. Multiply line 7 by line 8 . . . . .	9	
10. Total current apportioned general business credit. Multiply line 9 by 18% (.18) . . . . .	10	
11. Prior year unallowed passive activity credits for Alaska . . . . .	11	
12. Add lines 10–11 . . . . .	12	
13. Enter Alaska tax attributable to net passive income and net active income (see instructions) . . . . .	13	
14. Unallowed passive activity credit carryforward. Subtract line 13 from line 12 . . . . .	14	
15. Allowed passive activity credit. Subtract line 14 from line 12 (see instructions) . . . . .	15	
16. Divide line 15 by line 8, and divide result by 18% (.18) . . . . .	16	
17. Portion of allowed passive activity credit attributable to passive general business credits (see instructions) . . . . .	17	
18. Portion of allowable passive activity credit attributable to passive “specified credits” (see instructions) . . . . .	18	