

Indirect expenditures –Updates

2015 Report vs present – By page of 2015 LFD report

Oil & Gas Production Tax

Pg 97 – Exploration Incentive Credit: Repealed as of January 2017

Pg 98 – Qualified Capital Expenditure Credit: Amended in 2016

Pg 100 – Well Lease Expenditure Credit: amended in 2016

Pg 101 – Carried-Forward Annual Loss Credit: Amended in 2016

Pg 108 – Cook Inlet Jack-Up Rig Credit: Credit sunset in 2016

Pg 109 – Frontier Basin Credit: Credit Sunset in 2016

Pg 112 – Pre-Taxable-Barrel Credit for GVR-Eligible Production: Amended in 2016

Corporate Income Tax

Pg 114 – Oil & Gas Service Industry Expenditures Credit: Credit not utilized. More information needed

Pg 116 – In-State Refinery Tax Credit: Credit not utilized. More information needed

Pg 117 – Foreign Royalty Exclusion: FY 2013 impact \$1,425,264

Pg 119 – Small Business Exemption: FY 2013 impact \$348,837

Pg 124 – Reduced Tax Rate on Capital Gains – FY 2014 impact \$1,551,095

Pg 128 – Gas Storage Facility Credit: Sunset in 2015

Multiple Tax Program

Pg 131 – Film Production Credit: Repealed 7/1/2015

Pg 133 – Education Credit: See updated information in 2017 Indirect Expenditure report page 123

Tire Fee

Pg 167 – Timely Filing Credit: Amended 2016. Limit reduced to \$600

Fisheries Business, Fishery Resource Landing Tax

Pg 180 – Winn Brindle Scholarship Contribution: Credit Sunset in 2016