



Alabama Department of Revenue
Career Technical Dual Enrollment Credit

NAME(S) AS SHOWN ON TAX RETURN

PRIMARY SOCIAL SECURITY NO.

SPOUSE SOCIAL SECURITY NO.

PART I – Current Year Career Technical Dual Enrollment Credit

A copy of the Department of Post-Secondary Education Tax Credit must be attached to this return. If the certification is not attached, no credit will be allowed.

1. Amount Contributed this year (Department of Post-Secondary Education Tax Credit Certificate)	1 ●		
2. Amount of Current Credit — Multiply line 1 by .50	2 ●		
3. Enter Tax Due from Schedule NTC, line 15	3		
4. Multiply line 3 by .50	4 ●		
5. Maximum Credit Allowable	5	500,000	00
6. Enter the lesser of line 2 or line 5	6 ●		
7. Amount of Current Credit – Pro rata share of credit from Schedule K-1 FEIN of entity ● _____ .	7 ●		
8. Current Credit Available. Add line 6 and line 7	8 ●		

PART II – Application of Career Technical Dual Enrollment Credit

Do you have a Career Technical Dual Enrollment Credit carryforward from a prior year? ● Yes ● No

If “Yes”, complete the section below as needed. If “No”, skip lines 1 through 15 and complete lines 16 through 20.

1. Enter carryforward amount from prior tax year (● _____)	1 ●		
2. Enter amount from Part I, line 4	2		
3. Amount of credit applied. Enter the lesser of line 1 or line 2	3 ●		
4. Unused tax liability limitation. Subtract line 3 from line 2	4 ●		
5. Carryforward amount. Subtract line 3 from line 1	5 ●		
6. Enter carryforward amount from prior tax year (● _____)	6 ●		
7. Enter amount from line 4	7		
8. Amount of credit applied. Enter the lesser of line 6 or line 7	8 ●		
9. Unused tax liability limitation. Subtract line 8 from line 7	9 ●		
10. Carryforward amount. Subtract line 8 from line 6	10 ●		
11. Enter carryforward amount from prior tax year (● _____)	11 ●		
12. Enter amount from line 9	12		
13. Amount of credit applied. Enter the lesser of line 11 or line 12	13 ●		
14. Unused tax liability limitation. Subtract line 13 from line 12	14 ●		
15. Carryforward amount. Subtract line 13 from line 11	15 ●		
16. Enter amount from Part I, line 8	16		
17. Enter amount from line 14. If no carryforward credits, enter amount from Part I, line 4	17 ●		
18. Amount of credit applied. Enter the lesser of line 16 or line 17	18 ●		
19. Carryforward amount. Subtract line 18 from line 16	19 ●		
20. Total credit(s) applied. Add line 3, line 8, line 13, and line 18. Enter here and on Schedule NTC, line 16	20 ●		

*Unused Career Technical Dual Enrollment Credit may be carried forward for a maximum of three years.