



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 . . . . .<br>FEIN of entity ● _____ . | 7 ● |         |    |
| 8. <b>Current Credit Available.</b> 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.<br>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.