Alabama Department of Revenue
Career Technical Dual Enrollment Credit

**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)...
2. Amount of Current Credit — Multiply line 1 by .50............................................
3. Enter Tax Due from Schedule NTC, line 15 ..................................................
4. Multiply line 3 by .50 ......................................................................
5. Maximum Credit Allowable ................................................................
6. Enter the lesser of line 2 or line 5 ...........................................................
7. Amount of Current Credit – Pro rata share of credit from Schedule K-1...
   FEIN of entity
8. Current Credit Available. Add line 6 and line 7 .............................................

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

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