

1040 Schedule ETC

DEPARTMENT OF FINANCE  
Division of Revenue and Taxation

**Schedule ETC**  
**Education Tax Credit**

Complete and attach to Form 1040CM,  
1040NMI, or Form 1040NR-CM

**2019**

**PART A Primary taxpayer information**

Name as shown on tax return.				Your social security number
Date of contribution	Receipt number	Name of qualified educational institution(s)	Recipients Tax ID Number (TIN)	\$ Amount of contribution
1				
2				
3				
4				
5				
6	Total cash contributions made in 2019 but not more than \$5,000 . . . . .			6
7	Total Education Tax Credit (ETC) claimed on Business Gross Revenue Tax in 2019 . . . . .			7
8	Education Tax Credit (ETC) for 2019. If line 6 is greater than line 7, subtract line 7 from line 6. To claim ETC, enter the amount on line 8, on line 2 of Part C of Form NMI-A, or line 2, Part C of Form 1040NMI, or line 2, Part C, page 6, of Form 1040NR-CM.			8

**PART B Spouse information if a joint return**

Name as shown on tax return.				Spouse's social security number
Date of contribution	Receipt number	Name of qualified educational or tax exempt institution(s)	Recipients Tax ID Number (TIN)	\$ Amount of contribution
1				
2				
3				
4				
5				
6	Total cash contributions made in 2019 but not more than \$5,000 . . . . .			6
7	Total Education Tax Credit (ETC) claimed on Business Gross Revenue Tax in 2019 . . . . .			7
8	Education Tax Credit (ETC) for 2019. If line 6 is greater than line 7, subtract line 7 from line 6. To claim ETC, enter the amount on line 8, on line 2, column B, Part C of Form NMI-A. . . . .			8

**NOTE:** Taxpayers with a married filing joint status, and cash contributions made by both, the taxpayer has the discretion to allocate the cash contributions. Caution: The maximum Education Tax Credit (ETC) allowable for Part A and Part B is the lesser of cash contributions or the aggregate amount of wage and salary tax and earnings tax liability. However, education tax credit shall not exceed \$5,000.