

**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

**2025**

**PART A Primary taxpayer information**

Name as shown on tax return. Your 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				
<b>6</b> Total cash contributions made in 2025 but not more than \$5,000 . . . . .				<b>6</b>
<b>7</b> Total Education Tax Credit (ETC) claimed on Business Gross Revenue Tax in 2025 . . . . .				<b>7</b>
<b>8</b> Education Tax Credit (ETC) remaining balance for 2025. If line 6 is greater than line 7, subtract line 7 from line 6. Otherwise stop here. Go to PART B if applicable . . . . .				<b>8</b>

To claim the available balance of your Education Tax Credit, enter the amount on line 8 of this part on your return below where applicable.

- Form 1040CM, page 3, Part C, line 2, column A,
- Form 1040NMI, page 1, Part C, line 2, or
- Form 1040NR-CM, page 6, Part C, line 2

**NOTE:** In the case of a contribution in the name of both filers, it is the discretion of the filers to allocate the contribution amount to each of them.

**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				
<b>6</b> Total cash contributions made in 2025 but not more than \$5,000 . . . . .				<b>6</b>
<b>7</b> Total Education Tax Credit (ETC) claimed on Business Gross Revenue Tax in 2025. . . . .				<b>7</b>
<b>8</b> Education Tax Credit (ETC) remaining balance for 2025. If line 6 is greater than line 7, subtract line 7 from line 6 . . . . .				<b>8</b>

To claim the available balance of your Education Tax Credit, enter the amount on line 8 of this part on your return below where applicable.

- Form 1040CM, page 3, Part C, line 2, column B,
- Form 1040NMI, page 1, Part C, line 2, or
- Form 1040NR-CM, page 6, Part C, line 2

**NOTE:** In the case of a contribution in the name of both filers, it is the discretion of the filers to allocate the contribution amount to each of them.