



# 2015 SC1040 INDIVIDUAL INCOME TAX FORM & INSTRUCTIONS

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SOUTH CAROLINA DEPARTMENT OF REVENUE

[DOR.SC.GOV](http://DOR.SC.GOV)

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## CONTACT INFORMATION

**Information/Columbia**

(803) 898-5000

**Refund Status/Columbia**

(803) 898-5300

**Forms Request /Columbia**

(803) 898-5320

**Forms Request/Toll Free**

(800) 768-3676

**Copies of Returns**

(803) 896-1164

**Hearing Impaired**

(800) 735-8583

**Relay South Carolina**

Voice (800) 735-2905

TTY (800) 735-8583

**Taxpayer Advocate**

(803) 898-5444

## 2015 IMPORTANT INFORMATION

**SOUTH CAROLINA ELECTRONIC FILING** - Free File, Fillable Forms, and Low Cost filing options are available. Go to [dor.sc.gov/iit-filing](http://dor.sc.gov/iit-filing) for more information. We encourage you to FILE ELECTRONICALLY!

**CHOOSE DIRECT DEPOSIT**- a simple, safe, secure way to have your refund deposited automatically into your checking or savings account! Available on paper and electronic returns. See the SC1040 Instructions for more information.

**CONFORMITY** - South Carolina recognizes the Internal Revenue Code as amended through December 31, 2014, unless otherwise provided. If Internal Revenue Code sections adopted by this State which expired on December 31, 2014 are extended, but otherwise not amended by congressional act during 2015, these sections will also be extended for South Carolina income tax purposes.

**2015 LEGISLATIVE UPDATE** - A list of significant changes in tax and regulatory laws and regulations enacted during the 2015 legislative session is provided on the Department's website [dor.sc.gov/policy](http://dor.sc.gov/policy).

**SOUTH CAROLINA USE TAX** - Use tax is the tax due on purchases outside of SC for use, storage, or consumption in SC, when the State Sales and Use Tax have not been collected by the seller. Examples include: purchases from retailers made via the internet, through out-of-state catalog companies, home shopping networks or when visiting another state. Taxpayers have three options for paying the tax. SC Use Tax can be paid on the SC1040, line 26; electronically through DORePAY or by completing the UT-3/UT-3W. A worksheet is included in the SC1040 Instructions to help taxpayers calculate and pay their use tax on line 26 of the SC1040.

**FORMS** - Additional forms are available on our website [dor.sc.gov/forms](http://dor.sc.gov/forms) or by calling the Forms Request Line at (803) 898-5320 or (800) 768-3676.

**DUE DATE FOR FILING** - The due date for filing your 2015 South Carolina individual income tax return is April 15, 2016.

### MAIL RETURNS TO:

**Refunds or Zero Tax:** SC1040 Processing Center  
PO Box 101100  
Columbia, SC 29211-0100

**Balance Due:** Taxable Processing Center  
PO Box 101105  
Columbia, SC 29211-0105

## ELECTRONIC FILING OVERVIEW

### FREE FILE

South Carolina residents may qualify to have their federal and South Carolina returns electronically filed for FREE. Vendors that offer FREE federal and South Carolina return filing are listed at [dor.sc.gov/services/free-file](http://dor.sc.gov/services/free-file). Each vendor has its own set of qualifications. Please review all vendors to find the best option for you. Be sure to access these Free File products from [dor.sc.gov/services/free-file](http://dor.sc.gov/services/free-file) to ensure free filing for both your federal and state returns. You must create a new login name and password if you have previously PAID to use one of the products listed under Free File for South Carolina.



### FED/STATE FILING

Taxpayers may electronically file federal and South Carolina returns through a tax practitioner. Taxpayers can locate a local practitioner by going to the IRS website and conducting a search by zip code. The zip code search is maintained by the IRS based on their latest preparer information. View standard cost options on the SCDOR website at [dor.sc.gov/services/fed-state](http://dor.sc.gov/services/fed-state).

### SOUTH CAROLINA FILLABLE FORMS

South Carolina Fillable Forms is a FREE product designed for taxpayers who need to file a very simple South Carolina return. It allows you to file your return either by printing it out and mailing it to the SCDOR or submitting electronically. South Carolina Fillable Forms supports the filing of the forms SC1040, I-319 (Tuition Tax Credit), and I-330 (Contributions for Check-Offs) ONLY. Not all lines on form SC1040 are supported and you will not be able to file your federal return using South Carolina Fillable Forms. To access South Carolina Fillable Forms, go to [dor.sc.gov/services/scfillable](http://dor.sc.gov/services/scfillable)



### SCNETFILE EXTENSIONS

If you need more time to file, taxpayers can request an extension (SC4868) on SCnetFile for Extensions. SCnetFile for Extensions is for state extensions ONLY. Payment can be submitted by EFW (electronic funds withdrawal) or credit card. An extension is an extension of time to file, NOT an extension of time to pay.

### ELECTRONIC PAYMENT ON DORePAY

If you file your 2015 Individual Income Tax return electronically and have a balance due, you can set up an EFW (electronic funds withdrawal) at the time the return is transmitted. OR you can go to [dor.sc.gov/tax/individual-income](http://dor.sc.gov/tax/individual-income) and look for DORePay to submit the SC1040-V (Individual Income Tax Payment Voucher). Payments may be submitted by EFW or credit card. You must pay your balance due in full by May 1, 2016 to avoid paying penalties and interest.



### ELECTRONIC FILING INCENTIVE

You have until May 1, 2016 to pay any balance due without incurring penalty and interest IF you file your South Carolina return electronically. Failure to file and pay by May 1, 2016 will result in penalties and interest from April 15, 2016 until the return is filed and the tax is paid. This incentive does not extend the time for amending your return to claim a refund. THIS SPECIAL INCENTIVE APPLIES ONLY TO THE FILING OF YOUR SOUTH CAROLINA INCOME TAX RETURN BY NON-PAPER METHODS.

**Faster Refunds—Get your refund faster by E-Filing using direct deposit!**

## SHOULD I FILE A SOUTH CAROLINA INCOME TAX RETURN?

### Resident taxpayers **under age 65**:

- Were you required to file a federal income tax return which included income taxable by South Carolina? (Residents of South Carolina are taxed on their entire income, regardless of where earned, unless specifically exempted by law.)
- Did you have South Carolina income tax withheld from your wages?

### Resident taxpayers **age 65 or older**:

- Married Filing Jointly (Both 65 or older) - Is your gross income greater than the federal gross income filing requirement amount plus \$30,000?
- Any Other Filing Status - Is your gross income greater than the federal gross income filing requirement amount plus \$15,000?
- Did you have South Carolina income tax withheld from your wages?

### **Nonresidents:**

- Did you have South Carolina income tax withheld from your wages?
- Are you a nonresident or part-year resident whose South Carolina gross income is greater than the federal personal exemption amount?

**If you answered YES to any one of the questions above, file a South Carolina income tax return.**

## DO I NEED TO PAY SOUTH CAROLINA USE TAX?

The use tax applies to purchases of tangible personal property from out-of-state retailers for use, storage or consumption in South Carolina. It includes purchases from retailers made via the internet (retailers' websites and retailers' sales on auction sites), through out-of-state catalog companies, home shopping networks or when visiting another state. The tax rate for the use tax is the same as the sales tax. This rate is determined by where the tangible personal property will be used, stored or consumed, regardless of where the sale takes place. Therefore, the tax rate for the use tax will be the 6% state rate plus the applicable local use tax rate for the location where the tangible personal property will be used, stored or consumed.

The purchaser, as an individual, may report and pay their use tax on an SC1040, UT-3 Use Tax Return or electronically through DORePay. See the instructions on the UT-3W for additional information and use tax rates by county. If you do not have an SC1040 filing requirement but you need to pay South Carolina use tax, you can report and pay on the UT-3 Use Tax Return or electronically at DORePay. Please visit our website [www.dor.sc.gov](http://www.dor.sc.gov) for additional information, forms and access to DORePay.

## AM I A RESIDENT OR A NONRESIDENT?

The following definitions will help you decide:

You are a South Carolina **resident**, even if you live outside South Carolina, when:

1. Your intention is to maintain South Carolina as your permanent home, AND
2. South Carolina is the center of your financial, social and family life; AND
3. When you are away, South Carolina is the place to which you intend to return.

You are a **nonresident** if your permanent home is outside South Carolina all year and none of the above applies.

## WHAT IS MY STATUS IF I MOVED INTO OR OUT OF SOUTH CAROLINA DURING THE TAX YEAR?

You are a part-year resident. As a part-year resident, you may consider yourself a full-year resident or a nonresident.

- If you elect to file as a full-year resident, file SC1040. Report all your income as though you were a resident for the entire year. You will be allowed a credit for taxes paid on income taxed by South Carolina and another state. You must complete SC1040TC and attach a copy of the other state's income tax return.
- If you elect to file as a nonresident, file SC1040 with Schedule NR. You will be taxed only on income earned while a resident in South Carolina and will prorate your deductions and exemptions. All personal service income earned in South Carolina must be reported to this state.

You may **choose** the way that is most advantageous to you. **This option is only available for the year you are a part-year resident. You must also attach a copy of your federal return.**

## I AM A NONRESIDENT OF SOUTH CAROLINA BUT WORK IN SOUTH CAROLINA. HOW SHOULD I FILE?

File SC1040 with Schedule NR. You will be taxed only on income earned in South Carolina and will prorate your deductions and exemptions. All personal service income (wages, consulting, etc.) earned in South Carolina must be reported to this state.

## I AM A RESIDENT FOR ONLY PART OF THE YEAR. HOW SHOULD I FILE?

An individual who is a South Carolina resident for only part of the year may choose one of two filing methods:

1. Complete Schedule NR, including in Column B only those amounts that are taxable to South Carolina, and attach to SC1040, **or**
2. File SC1040, including all federal taxable income, and attach SC1040TC to claim a credit for taxes paid to another state.

## I AM A FULL-YEAR SOUTH CAROLINA RESIDENT BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE?

If you file a **joint** federal return, you must file a **joint** South Carolina return SC1040 with Schedule NR. The resident

spouse will report to South Carolina all income for the entire year. The spouse who is not a resident on the joint return will only report income earned in this state, if any.

If you file **separate** federal returns, you must file a **separate** South Carolina return. Your spouse must also file a **separate** South Carolina return if he/she has income taxable by South Carolina.

### I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

**South Carolina Resident:** If you enter the armed forces when you are a South Carolina resident, you do not lose your South Carolina residency status, even if you are absent from this state on military orders. You are subject to the same residency requirements as any other South Carolina resident and are required to file a South Carolina income tax return.

**Nonresident:** If you are not a South Carolina resident but are stationed in this state by military orders, **your military income** is not subject to South Carolina tax. However, if you have **other earned income** subject to South Carolina tax, file SC1040 with Schedule NR. Your spouse may be exempt from South Carolina income tax on income from services performed in South Carolina under the Federal Military Spouses Residency Relief Act. See Schedule NR instructions for more information. South Carolina **DOES** tax other income earned in this state by you or your spouse.

### WHEN SHOULD I FILE MY RETURN?

**RETURNS FOR CALENDAR YEAR 2015:** File on or before April 15, 2016

**RETURNS FOR FISCAL YEAR TAX PERIODS:** Due on or before the fifteenth (15th) day of the fourth month following the close of your tax year. Identify the fiscal year period at the top of the return in the space provided and write "FISCAL" in large letters across the face of the return.

**Electronic Filing:** See electronic filing options for May 1 incentive.

### NEED MORE TIME TO FILE?

If you need more time to file your South Carolina return, note the following:

- You may file an extension and pay online through our website [www.dor.sc.gov](http://www.dor.sc.gov).
- **If you will receive a refund** of state income taxes, South Carolina will allow you the same length of time that is allowed by your federal extension. If you do not have a federal extension, then you must file a SC4868 by April 15, 2016.
- When you file your return, check the appropriate box on the front of the SC1040 and attach a copy of your federal extension or SC4868 to the back of your South Carolina return.

**If you expect to owe additional tax** by the April 15 due date, and you need more time to file your South Carolina income tax return:

- You must pay at least 90 percent of your state tax due to the Department of Revenue on a South Carolina SC4868 or file and pay online through SCnetFile at [www.dor.sc.gov](http://www.dor.sc.gov) by April 15, 2016.
- Remember, an extension only allows you additional time to file your return. Your tax must still be paid to avoid failure to pay penalty and interest.
- Be sure to enter any South Carolina payments paid on an extension request on SC1040, line 18.

Be sure to attach a copy of the extension to the back of your South Carolina return when you file. Check the appropriate box on the front of the SC1040.

### MORE TIME TO FILE DOES NOT MEAN MORE TIME TO PAY YOUR TAXES!

You will owe interest from April 15, 2016 to date of payment. A penalty may also be charged after April 15 if an additional payment is required. To avoid the penalty, you must: 1) pay at least 90 percent of the tax by April 15, 2016, and 2) pay the additional balance, if any, within the extended time period.

### FRAUDULENT RETURN

Any person who deliberately fails to file a return, files a fraudulent return or attempts to evade the tax in any manner may be liable for a penalty up to \$10,000 or imprisoned for not more than five years or both.

### I AM GETTING AN INCOME TAX REFUND THIS YEAR. WHEN WILL I GET MY REFUND?

Returns which are filed early are usually processed more quickly than returns filed closer to April 15. Ordinarily, within three weeks after we receive your **complete** return we will mail your refund. Therefore, please allow at least five weeks for your refund to arrive before you contact us. Visit our website at [www.dor.sc.gov](http://www.dor.sc.gov) or call (803) 898-5300.

### DECEASED TAXPAYERS

If a person received income during this tax year but died before filing a return, the South Carolina income tax return should be filed by the surviving spouse, executor or administrator. Use the same filing status that was used on the final federal income tax return. Check the appropriate box beside the decedent's social security number. The due date for filing is the same as for federal purposes. In the area where you sign the return, write "Filing as a surviving spouse," if appropriate. A personal representative filing the return must sign in his or her official capacity and attach SC1310. Any refund will be issued to the decedent's surviving spouse or estate.

### ROUND OFF CENTS TO THE NEAREST WHOLE DOLLAR.

You **must** round off cents to the nearest whole dollar on your return and schedules. You must drop amounts less than 50 cents. Increase amounts of 50 to 99 cents to the next dollar. For example: \$2.15 becomes \$2.00; \$4.75 becomes \$5.00; and \$3.50 becomes \$4.00.

### WHAT TAX RECORDS DO I NEED TO KEEP?

Keep a copy of your return. Also, keep the original or a copy of any schedules, worksheets or statements used to prepare your return. Keep your records that support an item of income or a deduction appearing on a tax return until the limitations period for the return runs out. The limitations period is generally **THREE YEARS** from the date the return was filed or due to be filed, whichever is later.

Save any records concerning property, home, stocks, and business property you bought and may sell later. The records kept should show the purchase price, date and related cost, and for real property, cost and date of improvements. Your return may be audited by the IRS or the South Carolina Department of Revenue. If audited, the law requires you to show proof of your income, expenses, and cost of assets.

### WHAT IF I AM AUDITED BY THE IRS?

If you receive a refund or owe additional federal tax, file an Amended Individual Income Tax return, SC1040X, after the federal audit becomes final.

### WHEN SHOULD I FILE AN AMENDED SOUTH CAROLINA RETURN?

File an Amended Individual Income Tax return, SC1040X, any time you need to correct your South Carolina return. If you amend your federal return, generally you will need to amend your state return. You may apply for a refund on either an amended or delinquent return for any tax period which is open under the statute of limitations. A refund will not be issued for requests received beyond the limitations period.

In general, a claim for refund must be filed within 3 years from the date the return was filed or originally due or 2 years from the date the tax was paid. If a claim is filed within 3 years from when the return was filed or originally due, the refund is limited to the tax paid within the past 3 years plus the period of any extension. Withholding, estimated taxes, and amounts paid with extensions are considered to have been paid on the date the return was originally due. If a claim is not filed within 3 years from the date when the return was filed or originally due, the refund is limited to tax paid during the past 2 years.

### REFUND SETOFFS

The South Carolina Department of Revenue assists other State agencies, institutions of higher learning, political subdivisions of the State, and the Internal Revenue Service in the collection of overdue accounts. All or part of your refund can be sent directly to these "claimant" agencies if they notify the Department that you have a past due account with them.

The South Carolina Department of Revenue charges the taxpayer a \$25.00 administrative fee to complete a refund "setoff." If any of your refund is sent to a claimant agency, the Department will notify you in writing. If your refund exceeds the amount owed the claimant agency plus the administrative fee, the balance will be mailed to you.

If you believe you do not owe the debt, the amount sent was incorrect, or the debt has already been paid, you must contact the claimant agency.

### WHO MUST FILE A DECLARATION OF ESTIMATED TAX?

Generally, you must file a Declaration of Estimated Tax, SC1040ES, for the year 2016 if you estimate that your tax will be \$100 or more and the total amount of income tax that will be withheld will be less than the lesser of:

1. 90% of the tax to be shown on your 2016 income tax return,  
**or**
2. 100% of the tax shown on your 2015 income tax return (if your 2015 return covered all 12 months of the year). However, if your adjusted gross income is \$150,000 or more, the 100% rule is modified to be 110% of the tax shown on your 2015 income tax return.

**Wage earners** who do not have enough tax withheld from their wages must file a Declaration of Estimated Tax, SC1040ES for the year. You have two methods for paying: 1) increase the amount your employer withholds from your wages, or 2) pay estimated tax in addition to the usual amount withheld from your wages.

**Taxpayers earning personal service** income in another state on which tax withholding was due to the other state and was withheld can be relieved of declaration penalty.

**Self-employed people** who do not have South Carolina tax withheld from their income must file a Declaration of Estimated Tax, SC1040ES for the year. **Recipients of taxable pension and annuities** who do not have at least 90 percent of their South Carolina income tax liability withheld must file an SC1040ES.

### WHO DOES NOT HAVE TO FILE A DECLARATION OF ESTIMATED TAX?

**Farmers and commercial fishermen** do not have to file a declaration if at least two thirds of their gross income is from farming or fishing, but must file their return and pay all tax due by March 1. If March 1 falls on a weekend, then the due date is the next business day.

### HOW DO I FILE ESTIMATED TAX?

You can file and pay your SC1040ES online through DORePay either by credit card or electronic funds withdrawal. DORePay is located on our website [www.dor.sc.gov](http://www.dor.sc.gov) under eServices/File and Pay Now. Forms can also be printed from our website under Forms/Download a Form to use when mailing your payment.

### CHANGE NAME OR ADDRESS

Let us know your new name and/or address. Complete SC8822, which is available on our website at [www.dor.sc.gov](http://www.dor.sc.gov).

# SC1040 INSTRUCTIONS 2015 (Rev. 7/23/15)

## IMPORTANT INFORMATION BEFORE YOU BEGIN

For tax year 2015, unless you have a valid extension, the due date is **April 15, 2016** and the deadline to claim a refund is April 15, 2019.

**COMPLETE YOUR FEDERAL RETURN BEFORE YOU BEGIN YOUR SOUTH CAROLINA TAX RETURN. YOUR COMPLETED FEDERAL RETURN WILL CONTAIN INFORMATION WHICH YOU MUST ENTER ON THE SOUTH CAROLINA RETURN.**

The references to form numbers and line descriptions on federal income tax forms were correct at the time of printing. If they have changed and you are unable to determine the proper line to use, please contact the SC Department of Revenue. These instructions are to be used as a guide in the preparation of a South Carolina individual income tax return and are not intended to cover all provisions of the law.

**If you were required to use federal schedules C, D, E and/or F with your federal return or filed a Schedule NR, SC1040TC, I-319 and/or I-335 with your South Carolina return, attach a copy of your completed federal return and schedule(s) to your South Carolina return.**

In addition, **ALL** taxpayers (including paper filers) are required to include the **SC1040-V** with their payments if not paying electronically.

**Form SC1040X** should be used to correct or change an SC1040 that you have previously filed. SC1040X can be filed only **after** you have filed an original return.

**NOTE ON CONFORMITY:** Due to publication deadlines, conformity issues are not addressed in our instructions.

## NAME, ADDRESS AND SOCIAL SECURITY NUMBER

Print or type your social security number. A check box is provided to indicate if the taxpayer is deceased.

Print or type your name, mailing address, and the county code of the county in which you live. See county code listing in these instructions. A check box is provided to indicate if this is a new mailing address. **Make sure your mailing address is complete and accurate on your return.**

For a foreign address, check the box indicating that the address is outside the United States. In the box provided print or type the complete foreign address including postal code.

If you are married and filing a joint return, fill in your spouse's name and your spouse's social security number.

If you are married and filing separate returns, **do not include your spouse's name or social security number in this section. Fill in your spouse's social security number next to box # 3 in the filing status section.**

**If the taxpayer or spouse died during the taxable year, check the box by the decedent's social security number.**

### SOCIAL SECURITY PRIVACY ACT DISCLOSURE

It is mandatory that you provide your social security number on this tax form. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes and to process any refund due you.

## ITIN - INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER

If you are a nonresident or resident alien and cannot get a social security number, you may contact the Internal Revenue Service to apply for and obtain an individual taxpayer identification number (ITIN) for the purpose of filing income tax returns. South Carolina will accept this number in place of a social security number for the purposes of processing your individual income tax returns. For information on obtaining an ITIN, please contact the Internal Revenue Service at 1-800-829-1040 or go to **www.irs.gov**.

## CHECK BOXES

Nonresidents for the entire year and part-time residents electing to file as a nonresident should check the box and attach Schedule NR to the completed SC1040. **Do not submit the Schedule NR separately.**

If you are filing a composite return for a partnership or S corporation, check the box and see I-348 Composite Instructions for more information on filing a composite return. Do not check this box if you are an individual.

If you filed a federal or state extension, check the box.

If you served in a Military Combat Zone during the filing period, check the box and enter the combat zone.

If your return is affected by a federally declared Disaster Area, check the box and enter the disaster area.

## FILING STATUS

Check the same filing status you checked on your federal return. **Check only one box.**

## EXEMPTIONS

You **must** enter the same number of exemptions claimed on your federal return. Attach federal Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent if you are required to file this form with your federal return.

If you are claiming a deduction for children under six, you must enter in the space provided the number of children under six. Also, be sure to complete the information required on **line t** under subtractions from federal taxable income.

Enter the number of taxpayers who are age 65 or older.

Enter your dependents first and last name, social security number, relationship, and date of birth.

## LINE INSTRUCTIONS FOR SC1040

**ROUND OFF ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR.**

### Line 1 - FEDERAL TAXABLE INCOME

Enter your **Federal Taxable Income** from your federal form. **If your Federal Taxable Income is zero or less, enter zero** here and enter your negative amount on **line r**.

**STOP!** Nonresident/Part-year filers complete Schedule NR and go to line 5. See Schedule NR instructions.

## ADDITIONS TO FEDERAL TAXABLE INCOME

Enter all numbers on **lines a through e** as **positive** numbers even if they are negative numbers on the federal return. **Lines a through e** are adjustments which **must be added** to your federal taxable income to determine your South Carolina taxable income. Line 2 is the total of these additions.



**Line a - STATE TAX ADD BACK, IF ITEMIZING ON FEDERAL RETURN**

If you deducted state and local income taxes or general sales taxes while itemizing on your 2015 federal income tax return, you are required to add all or part of this amount to federal taxable income to arrive at your South Carolina taxable income. Use the worksheet below to figure the adjustment. (Keep this worksheet for your records.)

Worksheet A - State Tax Adjustment	
1. Itemized deductions from 2015 federal Form 1040, Schedule A lines 4, 9, 15, 19, 20, 27 and 28.	1. _____
2. Enter allowable federal standard deduction you would have been allowed if you had not itemized. <b>Enter zero if married filing separate (MFS) returns. (See federal instructions)</b>	2. _____
3. Subtract line 2 from line 1. (Enter zero if line 2 is greater than line 1.)	3. _____
4. Enter the amount of state and local income taxes or general sales taxes from federal Schedule A.	4. _____
5. The lesser of line 3 or line 4. Enter this amount on SC1040 <b>line a</b> .	5. _____

**Line b - OUT-OF-STATE LOSSES**

If you have reported losses from out-of-state rental property, a business located outside South Carolina, or losses from real property located out of state, enter the amount shown on your federal return on **line b** and check the appropriate box. You must also include any related expenses, such as investment interest. Enter the total of these losses and related expenses on this line. Personal service income (W-2 or business wages) is taxable to South Carolina **no matter where it is earned**.

**Line c - EXPENSES RELATED TO RESERVE INCOME**

Because inactive duty military reserve income is taxed for federal purposes but deductible on your South Carolina return, you must add back the amount of the federal deduction for expenses related to this income. Enter the amount of these expenses on this line.

**Line d - INTEREST INCOME**

Interest income on obligations of states and political subdivisions other than South Carolina **must be added**. In the case of a mutual fund, add back the percentage of exempt interest income attributable to out-of-state non-federal obligations. Enter the amount of taxable interest income on this line.

**Line e - OTHER ADDITIONS TO INCOME**

Attach an explanation of your entry for this line. Some examples of items which you must enter on this line are:

- Taxpayers who claim bonus depreciation under federal law must add back the difference between the bonus depreciation taken and the depreciation which would have been allowed without bonus depreciation.
- Taxpayers who claim a nonrefundable Exceptional Needs Children Education credit for contributions to a nonprofit scholarship funding organization are not allowed a deduction for these contributions. If a taxpayer deducts the amount of the contribution on his or her federal return, the taxpayer must add back the amount of the deduction for South Carolina purposes.

- Taxpayers who claim a child care program credit for donations to a nonprofit corporation (Sch. TC-9) are not allowed a deduction for those donations. The disallowed deductions are an addition to federal taxable income.
- Taxpayers who claim credits such as the Community Development Credit (Sch. TC-14), the Industry Partnership Fund Credit (Sch. TC-36), and the Credit for Child Care Program (Sch. TC-9), may not claim a deduction for the same qualified contribution which results in the credit.
- Federal net operating loss when claiming a larger amount than for state purposes **is an addition**.
- Expenses deducted on the federal return related to any income exempt or not taxed by South Carolina **is an addition**. **Some examples are investment interest to out-of-state partnerships and interest paid to purchase United States obligations.**
- Foreign areas allowances, cost of living allowances and/or income from possessions of the United States are **additions** to federal taxable income.
- Effective for qualifying investments made after June 30, 1998, taxpayers must reduce the basis of the qualifying property to the extent the Capital Investment Tax Credit is claimed. An addition to federal taxable income must be made for the resulting reduction in depreciation.
- A deduction for domestic production activities under IRC Section 199 must be added back.
- A charitable contribution deduction under IRC Section 170 for a gift of land must be added back unless the contribution also meets the requirements of SC Code Section 12-6-5590.
- Include any withdrawals during the tax year from a Catastrophe Savings Account that were:
  - (1) necessary because contributions were more than the allowable limits; or
  - (2) more than the amount needed to cover qualified catastrophe expenses. (Qualified catastrophe expenses are expenses paid or incurred because of a major disaster as declared by the Governor.)
 Do not include any withdrawals made by the surviving spouse of the account owner.
- As of January 1, 2009, a business must add back any amount paid for services performed by an unauthorized alien if the amount is \$600 or more a year.

**Depending upon how a particular item was reported or deducted, the following items may be an addition or a subtraction:**

- A change in the accounting method to conform in the same manner and the same amount to the federal. **This may be an addition or a subtraction**. At the end of the federal adjustment, any balance will continue until fully adjusted.
- The installment method of reporting is to be adjusted if the entire sale has been reported for state purposes or to continue on an installment basis if the entire sale has been reported for federal purposes. **This may be an addition or a subtraction**.
- Adjust the federal gain or loss to reflect any difference in the South Carolina basis and federal basis. **This may be an addition or a subtraction**.

**Line 2 - TOTAL ADDITIONS**

Add **lines a through e** and enter total. These are your total additions.

**SUBTRACTIONS FROM FEDERAL TAXABLE INCOME**

Enter all numbers on **lines f through v** as positive numbers even if they are negative numbers on the federal return.

**Lines f through v** are adjustments which **should be subtracted** from your federal taxable income to determine your South Carolina taxable income.

**Line f - STATE TAX REFUND**

If your state tax refund was included on your federal form 1040, that amount should be entered on this line.

**Line g - TOTAL AND PERMANENT DISABILITY RETIREMENT INCOME TAXED ON YOUR FEDERAL RETURN**

If **disability retirement income** was taxed on your federal income tax return and you are **totally and permanently disabled**, you may be able to deduct this income from your South Carolina taxable income.

You must be totally and permanently disabled, unable to be substantially gainfully employed, receiving income from a disability retirement plan, and eligible for the homestead exemption under SC Code Section 12-37-250. You must attach a copy of the physician's statement establishing that you are permanently and totally disabled.

**NOTE: The deduction is limited to payments received from retirement plans. Third party sick pay reported on a W-2 does not qualify for the total and permanent disability retirement deduction.**

A surviving spouse may take a disability retirement deduction for amounts received in the year the disabled spouse died. For subsequent years, a surviving spouse is only eligible for the retirement deduction on **line p** and not the disability deduction.

**Line h - OUT-OF-STATE RENTAL/BUSINESS OR REAL ESTATE INCOME NOT TAXABLE TO SOUTH CAROLINA**

If you have income from out-of-state rental property; a business located outside South Carolina; or gain from real property located out of state, as reported on your federal return, enter this amount on this line and check the appropriate box. **However, personal service income (W-2 or business wages) is taxable to South Carolina no matter where it is earned.**

**Line i - NET CAPITAL GAIN DEDUCTION**

Net capital gains which have been held for a period of more than one year and have been included in the South Carolina taxable income are reduced by 44% for South Carolina income tax purposes.

The term "**net capital gain**" means the **excess** of the **net long-term** capital gain for the taxable year **over** the **net short-term** capital loss for such year. Income received from installment sales as well as capital gain distribution qualifies for this deduction **provided the more than one year holding period has been met.** (South Carolina Capital Gains holding period is the same as the federal.) Multiply the net gain which meets the above guidelines by 44% (.44) and enter the results on this line.

**Example:** Taxpayer's gain on stock (held more than one year) is \$10,000. Also reported is a short term (ST) loss on stock held for six months of \$5,000 and a long term (LT) loss on stock held since 1985 which amounts to \$3,000.

SC Net LT Capital Gain (more than one year)	\$ 7,000 (10,000 gain - 3,000 loss)
- SC Net ST Capital Loss	- 5,000 (one year or less)
SC Net Capital Gain	\$ 2,000
Net LT Capital	
X Gain Deduction	X 44%
Amount to be deducted	\$ 880

**Line j - VOLUNTEER DEDUCTION**

Volunteer firefighters, rescue squad workers, volunteer hazardous material HAZMAT team members, reserve police officers, Department of Natural Resource (DNR) deputy enforcement officers, members of the State Guard, and State Constables are allowed to deduct \$3,000.

- **Volunteer firefighters, rescue squad workers and HAZMAT members** qualify **only** if their employer provides them with a form stating that they have earned the minimum number of points established by the State Fire Marshal during the year.
- **Reserve police officers, DNR deputy enforcement officers, and State Guard members** qualify only if the appropriate authority provides them with an I-332 certification form certifying their eligibility for this deduction.
- **Volunteer state constables** qualify if they complete a minimum logged service time of two hundred forty hours per year and have been designated by the State Law Enforcement Division (SLED) as a state constable before the taxable year for which the deduction is first claimed. The volunteer state constable must be current with the required SLED approved annual training for constables for the most recently completed fiscal year as evidenced by a copy of the documentation provided to SLED of this annual training.

An individual is limited to one deduction of \$3,000. If a taxpayer and spouse both qualify, enter \$6,000. Enter the amount on **line j**

**Line k - CONTRIBUTIONS TO THE SC COLLEGE INVESTMENT PROGRAM ("FUTURE SCHOLAR") OR TO THE SC TUITION PREPAYMENT PROGRAM**

You may deduct 100% of any contributions to the SC College Investment Program ("Future Scholar") made between January 1, 2015 and through April 15, 2016. You may deduct 100% of any contribution to the SC Tuition Prepayment Program made between January 1, 2015 and December 31, 2015.

**Line l - ACTIVE TRADE OR BUSINESS INCOME DEDUCTION**

Enter the amount from I-335, line 5.

**Line m - INTEREST FROM UNITED STATES OBLIGATIONS**

If you included your interest income from United States obligations (such as United States savings bonds, treasury notes and bills, etc.) as income on your federal income tax return, enter the amount on this line. Deduct the interest income from South Carolina and/or federal obligations.

Interest income from the following obligations **are taxable** for state purposes:

- Federal Home Loan Mortgage Corporation (Freddie Mac)
- Federal National Mortgage Association (Fannie Mae)
- Government National Mortgage Association (Ginnie Mae)

**Line n - CERTAIN NONTAXABLE NATIONAL GUARD OR RESERVE PAY**

Income received from National Guard or Reserve members for customary annual training, weekend drills, and other inactive duty training is generally exempt from South Carolina income tax.

- Members of the National Guard or Reserves may deduct all inactive duty pay from the United States or any state for weekend drills and other inactive duty training actually attended.
- Members of the National Guard and active duty Reserve members may also deduct up to 15 days of customary annual training pay, also referred to as "active duty training" or "ADT".
- Inactive duty Reserve members may also deduct up to 14 days of customary annual training pay, also referred to as "active duty training" or "ADT" plus up to 2 days of travel time listed on official orders.
- Full-time Active Guard and Reserve (AGR) employees may deduct up to 15 days of annual training actually attended and up to 24 days of weekend drills (a maximum of 39 days) at the daily rate of pay.

For additional information see **South Carolina Revenue Ruling #09-16** on our website [www.dor.sc.gov](http://www.dor.sc.gov). Do not include Military Reserve and National Guard pay which is included in retirement income on this line. See **line v** instructions for other subtractions.

**Line o - SOCIAL SECURITY AND/OR RAILROAD RETIREMENT AMOUNT IF TAXED BY FEDERAL**

If you are taxed on any social security under Title 2 of the Social Security Act or railroad retirement income on your federal return, enter the amount that was taxed on your federal return.

**Line p - RETIREMENT DEDUCTION**

An **individual** who is under **age 65** may claim a retirement deduction up to \$3,000 of qualified retirement income from his or her own plan.

An **individual** who is **age 65** or older during the tax year may claim a retirement deduction up to \$10,000 of qualified retirement income from his or her own plan.

On **line p-1**, include only qualified withdrawals from the taxpayer's own qualified retirement plan. On **line p-2**, include only qualified withdrawals from the spouse's own qualified retirement plan.

"QUALIFIED RETIREMENT INCOME" is income from plans defined in I.R.C. 401, 403, 408 and 457, and all public employee retirement plans of the federal, state and local governments, including individual retirement plans, Keogh plans, and military retirement.

**Social security income, railroad retirement income, and disability retirement income due to permanent and total disability do NOT** qualify because these items are not taxed by South Carolina. See **lines g and o**.

Any portion of qualified retirement income received this tax year that resulted in a **federal premature withdrawal penalty** does **NOT** qualify for a retirement deduction.

A **surviving spouse** receiving qualified **retirement** income attributable to the deceased spouse may deduct up to \$3,000 or \$10,000 of the qualified retirement income, based on the age the deceased spouse would have been had he or she lived. To claim the deduction on **line p-3 and p-4** (if needed), a surviving spouse must receive the decedent's qualified retirement income as a surviving spouse. The surviving spouse retirement deduction is in addition to the **individual** retirement deduction from his or her own plan.

Worksheet for Taxpayer line p-1:	
1. Maximum deduction allowed for taxpayer based on age (\$3,000 or \$10,000).	1. _____
2. Taxpayer's individual qualified retirement income included in federal form. (Taxable IRA Distributions, Pensions, and Annuities)	2. _____
3. Amount on line 1 or 2, whichever is smaller. Enter on <b>line p-1</b> .	3. _____

Worksheet for Spouse line p-2:	
1. Maximum deduction allowed for spouse based on age (\$3,000 or \$10,000).	1. _____
2. Spouse's individual qualified retirement income included in federal form. (Taxable IRA Distributions, Pensions, and Annuities)	2. _____
3. Amount on line 1 or 2, whichever is smaller. Enter on <b>line p-2</b> .	3. _____

Worksheet for Surviving Spouse, #1 line p-3:	
NOTE: Calculate separately for each deceased spouse.	
1. Maximum deduction allowed for surviving spouse based on age of deceased spouse had he/she lived (\$3,000 or \$10,000 per deceased spouse).	1. _____
2. Qualified retirement income received as surviving spouse included in federal form. (Taxable IRA Distributions, Pensions, and Annuities)	2. _____
3. Amount on line 1 or 2, whichever is smaller. Enter on <b>line p-3</b> .	3. _____

Worksheet for Surviving Spouse, #2 line p-4:	
NOTE: Calculate separately for each deceased spouse.	
1. Maximum deduction allowed for surviving spouse based on age of deceased spouse had he/she lived (\$3,000 or \$10,000 per deceased spouse).	1. _____
2. Qualified retirement income received as surviving spouse included in federal form. (Taxable IRA Distributions, Pensions, and Annuities)	2. _____
3. Amount on line 1 or 2, whichever is smaller. Enter on <b>line p-4</b> .	3. _____

**Line q - AGE 65 AND OLDER DEDUCTION**

Beginning in the tax year in which a **resident** reaches **age 65**, he or she is entitled to a deduction of \$15,000 against any South Carolina income. **Line q-1** applies to the taxpayer whose name appears first on the return. **Line q-2** applies to the spouse whose name appears second on the return. **The amount of the deduction on line q-1 is reduced by any individual retirement deduction claimed on line p-1.** The amount of the deduction on **line q-2** is reduced by any individual retirement deduction claimed on **line p-2**. The age-65-and-over deduction is not reduced by any surviving spouse retirement deduction claimed on **line p-3 or p-4**.

Worksheet for Taxpayer line q-1:	
1. Maximum deduction allowed for taxpayer	1. \$15,000
2. Amount claimed on <b>line p-1</b> for the taxpayer who is age 65 or older	2. _____
3. Subtract line 2 from line 1. Enter this amount on <b>line q-1</b> . Do not enter an amount less than zero.	3. _____

Worksheet for Spouse line q-2:	
1. Maximum deduction allowed for spouse	1. \$15,000
2. Amount claimed on <b>line p-2</b> for the taxpayer who is age 65 or older	2. _____
3. Subtract line 2 from line 1. Enter this amount on <b>line q-2</b> . Do not enter an amount less than zero.	3. _____

**Line r - NEGATIVE AMOUNT OF FEDERAL TAXABLE INCOME**

For the SC1040 form, it is important that a negative number not be entered on line 1. Because the South Carolina return begins with federal taxable income, it is important that you get the benefit of the negative amount from the federal taxable income line of the federal return. On the SC1040 form, start with zero on line 1 and put the negative amount from the federal taxable income line of the federal return on this line of the SC1040.

**Line s - SUBSISTENCE ALLOWANCE**

Police and all commissioned law enforcement officers paid by South Carolina municipal, county, state governments or the federal government, **full-time** firefighters, and **full-time** emergency medical service personnel are entitled to subsistence allowances of \$8.00 per regular workday. Your employer should provide you with the number of work days.

**Line t - DEPENDENTS UNDER SIX YEARS OF AGE**

An additional deduction is allowed for each dependent claimed on the federal income tax return who had **not** reached the age of six by December 31 of the tax year. Birthdate(s) and social security number(s) are required. See worksheet below.

EXEMPTION WORKSHEET	
Federal personal exemption amount	\$4,000
Number of dependents claimed on your federal return <b>who had not reached age six during the tax year</b>	X _____
Allowable deduction, enter this amount on <b>line t</b> .	_____

**Line u - CONSUMER PROTECTION SERVICES**

An individual may deduct the costs incurred by him or her in the tax year to purchase a monthly or annual contract or subscription for identity theft protection and identity theft resolution services. The deduction is only for individuals who filed a return with the SC Department of Revenue for a tax year between 1998 and 2012 or when another's personal identifiable information was included on the return. **The deduction may not be claimed for an individual who either deducted the same actual costs as a business expense or is enrolled in the identity theft protection and**

**resolution services offered free of charge by the State. The deduction is limited to \$300 for an individual taxpayer, and to \$1,000 on a joint return or a return claiming dependents.**

Identity theft protection includes products and services designed to prevent an incident of identify fraud or identity theft or otherwise protect the disclosure of a person's personal identifying information (for example your SSN) by preventing a third party from gaining unauthorized acquisition of another's personal identifying information to obtain financial resources or other products, benefits or services. Identity theft resolution services include products and services designed to assist persons whose personal identifying information was obtained by a third party, which results in minimizing the effects of the identity fraud or identity theft incident and restoring the person's identity to pre-theft status.

**Line v - OTHER SUBTRACTIONS FROM INCOME**

**Attach an explanation** of your entry on this line. Some examples of items which may be subtracted on this line are:

- **Phase-out Adjustment Worksheet.** Complete if itemized deductions and exemptions are limited on your federal return based on adjusted gross income over \$309,900 if married filing jointly or qualifying widow(er), over \$284,050 if head of household, or over \$258,250 if single; or over \$154,950 if married filing separately:

Phase-out Adjustment Worksheet:	
1. Enter the total of Schedule A, lines 4, 9, 15, 19, 20, 27 and 28.	1. _____
2. Enter total number of exemptions claimed on line 6d of federal Form 1040.	2. _____
3. Multiply line 2 by \$4,000.	3. _____
4. Add lines 1 and 3.	4. _____
5. Enter the amount from federal Form 1040, line 40.	5. _____
6. Enter the amount from federal Form 1040, line 42.	6. _____
7. Add lines 5 and 6.	7. _____
8. Subtract line 7 from line 4. Enter this amount on SC1040, <b>line v Other Subtractions</b> .	8. _____

- South Carolina does not recognize bonus depreciation in IRC Section 168(k). With or without bonus depreciation, the depreciable life of the property is the same for federal and state purposes. For the tax year in which the property is placed in service, a taxpayer must add back the difference, in the line for other additions, between the depreciation deduction allowed for federal purposes and the deduction that would have been allowed without bonus depreciation. Therefore, the South Carolina adjusted basis is greater than the federal adjusted basis. For all other years of the depreciable life of the property, an additional depreciation deduction is available for South Carolina purposes.
- South Carolina net operating loss that is larger than the federal amount is a subtraction. **In no event is the same loss to be deducted more than once.** Attach your own worksheet or keep with your tax records. No carryback losses are allowed.

- Legislators within a 50-mile radius of the State House are allowed to **subtract** travel expenses.
- Retirement income paid by the United States government for service in the Reserves or National Guard is not taxed for South Carolina purposes. (You may deduct the entire amount of any stipend paid by the State of South Carolina for National Guard service.)

Determine the percentage of your military retirement income which is excludable by dividing the length of time you served in the Reserves and/or National Guard (not full time) by the length of time of your total military service as follows:

MILITARY RETIREMENT EXCLUSION WORKSHEET		
Inactive Reserve time		
+ Inactive National Guard time		= _____% exclusion
Total Military time (Active and Inactive)		
Determine the excludable amount of your military retirement income by multiplying it by the percentage of exclusion as follows:		
	total taxable military retirement income shown on federal return	excludable military retirement income
_____ % exclusion X		=

Include the amount of excludable military retirement income as a subtraction.

- If you have adopted a "special needs child", you may **subtract** \$2,000 per year per child as long as the adopted child qualifies as a dependent on your federal return.

**Attach a copy of the letter you received at the time of adoption from the SC Department of Social Services which certified the person as a "special needs child."**

A "special needs child" means a person under the age of 18 at the time of adoption, who is a dependent of a public or private non-profit adoption agency, is legally free for adoption and has been determined by the agency to have specific conditions.

- Include amounts contributed to a Catastrophe Savings Account and interest income earned by the account. If your legal residence is insured against hurricane, rising floodwaters, or other catastrophic windstorm event damage, you are allowed to contribute: (1) \$2,000 if the qualified deductible is \$1,000 or less; (2) twice the qualified deductible if it is between \$1,000 and \$7,500; or (3) \$15,000 if the qualified deductible is more than \$7,500.

If your legal residence is not insured against hurricane, rising floodwaters, or other catastrophic wind event damage, the limit is \$250,000 or the value of your legal residence, whichever is less.

**Depending upon how a particular item was reported or deducted, the following items may be an addition or subtraction.**

- A change in accounting method to conform in the same manner and same amount as federal. At the end of the federal adjustment, any balance will continue until fully adjusted. **This may be an addition or subtraction.**
- The **installment method of reporting** is to be adjusted if the entire sale has been reported for state purposes or to continue on an installment basis if the entire sale has been reported for federal purposes. **This may be an addition or subtraction.**
- Adjust the federal gain or loss to reflect any difference in the South Carolina basis and federal basis. **This may be an addition or subtraction.**

**Line 4 - TOTAL SUBTRACTIONS**

Add **lines f through v** and enter the total. These are your total subtractions.

**SOUTH CAROLINA TAX**

**Line 6 - TAX**

If your "income subject to tax" on line 5 is less than \$100,000, use the SC1040 tax tables to determine your South Carolina tax and enter the amount of tax on line 6.

If your "income subject to tax" on line 5 is \$100,000 or more, use the tax rate schedule provided in the SC1040 tax tables to compute your tax and enter the amount of tax on line 6.

**Line 7 - TAX ON LUMP SUM DISTRIBUTION**

South Carolina provisions for lump sum distributions are the same as the federal provisions. If you used federal Form 4972 for a lump sum distribution, you must use the South Carolina SC4972 to compute the South Carolina tax.

This separate tax on lump sum distributions is in addition to the regular tax computed on line 6.

**NOTE:** Do not enter the federal 10% penalty on line 7.

**Line 8 - TAX ON ACTIVE TRADE OR BUSINESS INCOME**

Enter the amount from I-335, line 7.

**Line 9 - TAX ON EXCESS WITHDRAWALS FROM CATASTROPHE SAVINGS ACCOUNTS**

Withdrawals from a Catastrophe Savings Account are taxed an additional 2.5% unless:

- (1) the taxpayer no longer owns a qualified legal residence in South Carolina;
- (2) the amount contributed was within the allowable limits, and the withdrawal occurred after the taxpayer reached age 70; or
- (3) the withdrawal followed the death of the individual who set up the account or the surviving spouse.

**CREDITS**

**Line 11 - CHILD AND DEPENDENT CARE**

The South Carolina Credit for Child and Dependent Care expense is 7% of the federal expense for a full year resident. A part-year/nonresident is allowed 7% of their prorated federal expenses. See examples below. **Married filing separately cannot claim this credit.** The maximum credit allowed for one child is \$210. The maximum credit for two or more children is \$420.

**Example A:** Full Year Resident (In this example, the allowable credit is \$140.)

Federal Child Care Expense from Form 2441, is \$2,000

$\$2,000 \times .07 = \$140$

**Example B:** Part-year/Nonresident (In this example, the allowable credit is \$42.)

Federal Child Care Expense from Form 2441, is \$2,000 and your proration percent from line 44 of SC Schedule NR is 30%. Your computation should be:

$\$2,000 \times .30 = \$600 \times .07 = \$42$

Part-year Resident/Nonresident: This credit is not available if you are a resident of a state that does not offer a credit for child and dependent care expenses to individuals filing as nonresidents of that state.

**Line 12 - TWO WAGE EARNER CREDIT  
(MARRIED COUPLE)**

This credit can only be claimed by a **married couple filing jointly** when both spouses have earned income taxed to South Carolina. \*(See adjustments). This credit is **not** allowed on returns with a filing status of single, married filing separately or head of household. Do not include gambling or bingo winnings reported on federal form W-2G.

**Example** - You earned a salary taxed to South Carolina of \$20,000. Your spouse earned \$17,000 taxed to South Carolina and had an IRA deduction taxed to South Carolina of \$1,000. Your South Carolina qualified earned income is \$20,000 and your spouse's is \$16,000 (\$17,000 minus \$1,000). Because your spouse's qualified earned income is less than yours, the credit is based on your spouse's income. Therefore, the credit is \$112 (\$16,000 x .007).

**\* South Carolina qualified earned income.** This is the amount on which the credit is based. Compute it by subtracting certain adjustments from federal form SC1040 South Carolina earned income. The adjustments are:

- Deductible part of self-employment tax
- Self-employed SEP, simple, and qualified plans
- Self-employed health insurance deduction
- IRA deduction
- Repayment of sub-pay

**Compute your earned income** separately for yourself and your spouse. South Carolina earned income is generally income you receive for services you provide. It includes wages, salaries, tips, commissions and sub-pay. It also includes income earned from self-employment, business income or loss, partnership income or loss, farm income or loss and any other earned income taxed to South Carolina. Earned income does not include gambling or bingo winnings, interest, dividends, social security benefits, IRA distribution, unemployment compensation, deferred compensation or non-taxable income. **It also does not include any amount your spouse paid you.**

<b>LINE 12 - TWO WAGE EARNER CREDIT WORKSHEET</b>		
	<b>(a) You</b>	<b>(b) Your Spouse</b>
1. Wages, salaries, tips, etc., taxed to South Carolina from South Carolina Schedule NR, Column B, line 1 or federal form . (Do not include pensions or annuities.)	_____	_____
2. Net profit or (loss) from self-employment (from Schedule C and on Schedule K-1 of Form 1065) and any other earned income taxed to South Carolina.	_____	_____
3. Add lines 1 and 2. This is your total earned income taxed to South Carolina.	_____	_____
4. Add the adjustment amounts entered on federal Form 1040. *(See adjustments above). If filing South Carolina Schedule NR, enter amounts from lines 21, 22, 23, 26 and any repayment of supplemental unemployment benefits (sub-pay) allocable to South Carolina income.	_____	_____
5. Subtract line 4 from line 3. This is your qualified earned income taxed to South Carolina. If the amount in column (a) or (b) is zero (-0-) or less, stop here. You may not take this credit.*	_____	_____
<b>Compute the credit.</b>		
6. Enter the smaller of 5(a) or 5(b). <b>Do not enter more than \$30,000.</b>	_____	
7. Multiply the amount on line 6 by .007. <b>Do not enter more than \$210.</b> Enter the amount here and on SC1040, line 12.	_____	

**Line 13 - OTHER NON-REFUNDABLE CREDITS**

See SC1040TC instructions for an explanation of the other non-refundable credits. The appropriate schedules must be attached to your return. If filing electronically, keep a copy with your tax records.

**TAX PAYMENTS/CREDITS****Line 16 - SC INCOME TAX WITHHELD FROM WAGES**

Enter the total South Carolina tax withheld from your wages as shown on your W-2s under "State Income Tax." Enter only amounts withheld to South Carolina. Withholding paid to any other state cannot be claimed on your South Carolina return. Also include amounts withheld on SC41s.

If you have South Carolina withholding from any federal Form 1099, include that amount on line 20.

**NOTE:** Amounts reported on a South Carolina substitute 1099G/INT **are not** South Carolina withholding.

Attach **READABLE** copies of your W-2s to the front of your return, right side up. **Copies of your W-2s are available only from your employer.** If you do not have a W-2 form, complete SC4852 and provide proof of any tax withheld. You are responsible for submitting information to verify the withholding amount claimed.

**Line 17 - 2015 ESTIMATED TAX PAYMENTS**

Enter the total estimated tax payments you made before filing this South Carolina tax return plus any amount transferred from your 2014 tax return.

**Line 18 - PAYMENTS ON EXTENSION**

If you requested an extension for more time to file your return, enter the amount you paid with the extension, if any. Check the appropriate box on the front of the return below the address portion.

**Line 19 - NONRESIDENT SALE OF REAL ESTATE**

A nonresident of South Carolina who sells real property located in this state is subject to withholding of South Carolina income taxes. Such sale must be reported to South Carolina on an individual income tax return. If state income taxes were withheld at the time of sale, claim the amount withheld on this line and **attach a copy of the I-290** to your return. See closing attorney for a copy of I-290.

**Line 20 - SC INCOME TAX WITHHELD - FORM 1099**

Enter the total South Carolina tax withheld from each Form 1099 and attach a copy of each Form 1099 to the front of your return. Form W-2 withholding should be entered on line 16.

**NOTE:** Amounts reported on a South Carolina substitute 1099 G/INT **are not** South Carolina withholding.

**Line 21 - TUITION TAX CREDIT**

Refer to I-319 to see if you qualify to claim this credit. If you qualify, complete all information on I-319 and attach it to your return. If you have more than one qualifying student, complete a separate I-319 for each student. Attach a copy of your federal return.

**Line 22 - OTHER REFUNDABLE CREDITS**

Enter amounts from I-333 refundable credit for anhydrous ammonia additive, I-334 refundable credit for production and sale of milk, I-360 refundable credit for classroom teachers expenses, and I-361 refundable exceptional needs children education credit and check the box that applies. Attach the appropriate credit form to the SC1040. Refer to the I-333, I-334, I-360, and I-361 to see if you qualify to claim the credit.

**Line 26 - SOUTH CAROLINA USE TAX**

**What is Use Tax?** This is the tax due on purchases outside of South Carolina for use, storage, or consumption in South Carolina. The use tax is paid to the SC Department of Revenue when the State Sales and Use Tax has not been collected by the seller. Examples include: purchases from retailers made via the internet (retailers' websites and retailers' sales on auction sites), through out-of-state catalog companies, home shopping networks or when visiting another state. The tax rate for the use tax is the same as the sales tax. The rate is determined by where the tangible personal property will be used, stored or consumed, regardless of where the sale takes place. **Therefore, the tax rate for the use tax will be the 6% state rate plus the applicable local use tax rate for the location where the tangible personal property will be used, stored or consumed.** For more information and updated tax rates, see our website [www.dor.sc.gov](http://www.dor.sc.gov).

**How is the Use Tax Paid?** The purchaser, as an individual, may report and pay their use tax on an SC1040, UT-3 Use Tax Return or electronically through DORePay. If you **owe** use tax and have NOT paid it either on a UT-3 or electronically, **complete the South Carolina Use Tax Worksheet** and enter the result on **line 26**. If you have paid your use tax during the year on a UT-3, electronically or have no use tax due, check the box on line 26.

**Line 26 - SOUTH CAROLINA USE TAX WORKSHEET**

The state sales and use tax rate is **6% plus the applicable local use tax rate of the county** in which you are located or other applicable rate wherever tangible personal property was delivered. The chart below contains a combined tax rate of the state's basic rate (6%) along with the local tax rate of some counties as of May 1, 2015 to be used for line 2 of the worksheet on the following page.

6%	Beaufort, Greenville, Greenwood, Oconee, Spartanburg, Union
7%	Abbeville, Anderson, Barnwell, Calhoun, Dorchester, Edgefield, Fairfield, Georgetown, Horry, Kershaw, Laurens, Lexington, McCormick, Newberry, Orangeburg, Pickens, Saluda, Williamsburg, York
8%	Aiken, Allendale, Bamberg, Berkeley, Cherokee, Chester, Chesterfield, Clarendon, Colleton, Darlington, Dillon, Florence, Hampton, Horry-City of Myrtle Beach, Jasper, Lancaster, Lee, Marion, Marlboro, Richland, Sumter
8.5%	Charleston

SC USE TAX WORKSHEET				
Column A Date of Purchase	Column B Name of Store/ Company/ Vendor	Column C Total Price of Purchases (includes shipping & handling, warranty costs and sales or use tax due and paid on the purchase.)	Column D Sales or Use Tax Due and Paid to another state or local jurisdiction	Column E Amount Taxable (subtract Column D from Column C)
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
<b>Line 1</b>		<b>Total of Column C:</b> \$	<b>Total of Column D:</b> \$	<b>Total of Column E:</b> \$
<b>Line 2</b>	Enter your County's state and local sales and use tax rate. SC statewide tax rate is 6%. The local tax rate is in addition to the state tax rate. <b>Note:</b> Sales of unprepared foods are exempt of the State sales and use tax rate; however, local taxes still apply to sales of unprepared food unless the local tax law specifically exempts such sales.			%
<b>Line 3</b>	Multiply Line 1 of Column E by the rate on Line 2 of Column E.			\$
<b>Line 4</b>	Enter here the applicable amount of tax due and paid other state and local jurisdictions from Line 1, Total of Column D.			\$
<b>Line 5</b>	<b>SC Use Tax Due.</b> Subtract Line 4 from Line 3. Enter here and on line 26 of the SC1040. Round to the nearest dollar.			\$

**Line 27 - ESTIMATED TAX**

If you want to apply any or all of your overpayment toward next year's tax, enter the amount on this line.

**Line 28 - CONTRIBUTIONS FOR CHECK-OFFS**

See I-330 for specific information about the various funds to which you may contribute. Enter the total from Schedule I-330. Attach I-330 to your return. Your contribution cannot be made unless you attach I-330.

**REFUND OR AMOUNT YOU OWE**

**Line 30 - REFUND**

If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the "Amount to be Refunded to You" on line 30. The SC Department of Revenue will not refund amounts less than \$1.00. **Required: Mark your refund choice below on line 30a.**

**Line 30a - REFUND OPTIONS**

You now have three ways to receive your refund. You can choose **direct deposit** to have the funds deposited directly into your bank account (the fastest option for most filers), or you can choose to have a **debit card** or a **paper check** mailed to you. Debit cards are issued by Bank of America and are subject to program limitations. Mark an **X** in **one box** to indicate your choice. If you choose direct deposit, you **must** enter your account information on **line 30b**.

**Line 30b - DIRECT DEPOSIT INFORMATION**

Choose direct deposit for a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account. If you choose direct deposit, enter your account information on line 30b. If you don't enter complete and correct account information on line 30b, we'll mail you a paper check. Direct deposit of your refund is not available if the refund would go to an account outside of the United States.

Mark an **X** in the box for the type of account, **checking or savings**.

Enter your bank's **9-digit routing transit number (RTN)** in the space provided. The **RTN** should begin with 01 through 12, or 21 through 32. If not, the direct deposit will be rejected. **Do not use a deposit slip to verify the number.** It may contain internal routing numbers that are not part of the actual routing number.

Enter your **bank account number (BAN)** in the space provided. The number can contain up to 17 alphanumeric digits. If fewer than 17 digits, enter the number from left to right. Do not enter hyphens, spaces or special symbols. Do not include the check number.

Contact your bank if you need to verify that your bank account information is accurate prior to submitting your return. If we cannot make the direct deposit for any reason, we will send a paper check to the mailing address on your return. **Make sure your mailing address is complete and accurate on your return.**



**Line 31 - NET TAX**

If you have an amount on line 29, add lines 25 and 29 and enter on line 31; otherwise, enter the amount from line 25.

**Line 32 - LATE FILING AND/OR LATE PAYMENT PENALTIES AND INTEREST**

If you have calculated failure to file/pay penalties and interest, enter in the appropriate blanks and put the total of both on line 32.

A failure to file penalty is imposed for failing to file a tax return on or before its due date, determined with regard to any extension of time for filing. The penalty is 5% of the tax amount if the failure is for not more than one month, with an additional 5% for each additional month or fraction of the month during which the failure continues, not to exceed 25% in total.

Also, a failure to pay penalty is imposed for failing to pay the amount shown as tax on any return on or before its due date, determined with regard to any extension of time for paying. The penalty is 1/2% of the amount of tax if the failure is for not more than one month, with an additional 1/2% for each additional month or fraction of the month during which the failure continues, not to exceed 25% in total.

Any unpaid portion of the final tax due will incur interest at the prevailing federal rates. This amount is computed from the original due date of the tax return to the date of payment.

**Line 33 - UNDERPAYMENT OF ESTIMATED TAX- SC2210**

You may owe a penalty for underpayment if you did not pay in **four equal amounts** by the required dates at least the smaller of 90% of your tax liability for 2015; or 100% of your tax liability for 2014.

However, if your adjusted gross income is \$150,000 or more, the 100% rule is modified to be 110% of the tax shown on your 2014 income tax return. **See SC2210 to determine any penalty that may be due.**

Exception to underpayment of estimated tax:

- Enter an "A" in the box if you completed federal Schedule AI-Annualized Income Installment Method for South Carolina purposes in determining the amount to enter on Line 33.
- Enter an "F" in the box if you are a farmer or fisherman. You will not owe interest if you are a farmer or fisherman and pay the tax due by March 1, 2016. You are a farmer or fisherman if you received at least two-thirds of your gross income for the year from farming and fishing.
- Enter a "W" if you are requesting a waiver of your entire penalty. See SC2210 instructions for information on what qualifies for a waiver of penalty.

Figure your penalty for underpayment and put the amount on line 33. If you are due a refund, subtract the penalty amount from the difference on line 24 and line 29 and enter the result on line 30. Attach SC2210 to your tax return when using an exception to waive the penalty.

**Line 34 - BALANCE DUE – AMOUNT YOU OWE**

Add lines 31 through 33 and enter on line 34. This is the amount you owe.

**NOTE:** A taxpayer owing fifteen thousand dollars or more in connection with any return to be filed with the department should pay electronically per SC Code Section 12-54-250(A) (1). See the SC1040-V for additional information on how to pay electronically free of charge or include SC1040-V with your check or money order for the full amount payable to SC Department of Revenue. Write your social security number and "2015 SC1040" on the payment. **File your SC1040 Individual Income Tax Return and your SC1040-V with payment attached.**

**SIGN AND DATE YOUR RETURN**

Your return must be signed. Both spouses must sign a joint return.

For deceased taxpayers, returns must be signed by surviving spouse, executor or administrator. For surviving spouse, write "filing as surviving spouse" by your signature.

A personal representative filing the return must sign in his or her official capacity and attach SC1310. Any refund check will be issued to the decedent's surviving spouse or estate.

**AUTHORIZATION**

The signature section of the return contains a "check the box" authorization for release of confidential information. A check in the "yes" box authorizes the Director of the Department of Revenue or delegate to discuss the return, its attachments and any notices, adjustments or assessments with the preparer.

If a person is paid to prepare the income tax return, his/her signature and preparer tax identification number (PTIN) or federal employer identification number (FEIN) are required in the spaces provided. Penalties are applicable for failure to comply.



Direct Deposit

**Faster Refunds.** Simple. Safe. Secure



Federal and State Electronic Filing

Locate a local tax practitioner to file electronically.



You may qualify to have your federal and South Carolina returns filed electronically for **FREE**. **Faster Refunds.**



Electronic Payment Methods

Pay income tax return balances due by EFW/credit card.

See [www.dor.sc.gov](http://www.dor.sc.gov) for information on all these options.

# REMINDERS

## REVIEW YOUR RETURN

- Attach a complete copy of your federal return if you filed federal schedules C,D,E and F or filed a SCH NR, SC1040TC, I-319 and or I-335 with your South Carolina return.
- Make sure you have received ALL of your W-2s and other tax documents.
- Verify all social security number(s) on your return.
- Double check your name, address and all math calculations.
- Make a copy of your complete return for your records.

## BEFORE YOU FILE YOUR RETURN

- Attach all W-2s and 1099s with South Carolina withholding.
- Attach balance due check to your completed SC1040-V.
- Mail your SC1040 Individual Income Tax return and your SC1040-V with payment attached to the proper address.

COUNTY CODES					
COUNTY	CODE	COUNTY	CODE	COUNTY	CODE
Abbeville .....	01	Dillon .....	17	McCormick .....	33
Aiken .....	02	Dorchester .....	18	Marion .....	34
Allendale .....	03	Edgefield .....	19	Marlboro .....	35
Anderson .....	04	Fairfield .....	20	Newberry .....	36
Bamberg .....	05	Florence .....	21	Oconee .....	37
Barnwell .....	06	Georgetown .....	22	Orangeburg .....	38
Beaufort .....	07	Greenville .....	23	Pickens .....	39
Berkeley .....	08	Greenwood .....	24	Richland .....	40
Calhoun .....	09	Hampton .....	25	Saluda .....	41
Charleston .....	10	Horry .....	26	Spartanburg .....	42
Cherokee .....	11	Jasper .....	27	Sumter .....	43
Chester .....	12	Kershaw .....	28	Union .....	44
Chesterfield .....	13	Lancaster .....	29	Williamsburg .....	45
Clarendon .....	14	Laurens .....	30	York .....	46
Colleton .....	15	Lee .....	31		
Darlington .....	16	Lexington .....	32		
APO/FPO Addresses .....					99
Outside of South Carolina .....					99
Outside of United States .....					88



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

# 2015 INDIVIDUAL INCOME TAX RETURN

**SC1040**  
(Rev. 7/21/15)  
3075

Your social security number 	Check if deceased <input type="checkbox"/>
Spouse's social security number 	Check if deceased <input type="checkbox"/>

**DO NOT USE THIS FORM TO FILE A CORRECTED RETURN. SEE SC1040 INSTRUCTIONS FOR ADDITIONAL INFORMATION.**

For the year January 1 - December 31, 2015, or fiscal tax year beginning		2015	and ending	2016
Print your first name and initial		Last name		Suff.
Spouse's first name, if married filing jointly		Last name		
Check if new address <input type="checkbox"/>	Mailing address (number and street, Apt. no or P. O. Box) Foreign address, see instructions			County code
City	State	Zip	Area code	Daytime telephone
Check if address is outside US <input type="checkbox"/>	Foreign country address including Postal code (see instructions)			

Check this box if you are filing SC Schedule NR (Part-year/Nonresident) .....

Check this box ONLY if filing a composite return on behalf of a partnership or "S" corporation. Do not check this box if you are an individual.

Check this box if you have filed a federal or state extension .....

Check this box if you served in a Military COMBAT ZONE during the filing period .....

Enter the name of the combat zone: \_\_\_\_\_

Check this box if this return is affected by a federally declared DISASTER AREA .....

Enter the name of the disaster area: \_\_\_\_\_

**CHECK YOUR FEDERAL FILING STATUS**

(1)  Single (3)  Married filing separately. Enter spouse's SSN here: \_\_\_\_\_

(2)  Married filing jointly (4)  Head-of-household (5)  Widow(er) with dependent child

**Federal Exemptions**

Enter the number of exemptions from your 2015 federal return .....

Enter the number of exemptions listed above that were under the age of 6 years on December 31, 2015 .....

Enter the number of taxpayers age 65 or older, as of December 31, 2015 .....

**Dependents:**

First name	Last name	Social security number	Relationship	Date of birth (MM/DD/YYYY)



**INCOME AND ADJUSTMENTS**

**2015**

<b>1</b>	<b>Enter federal taxable income from your federal form. If zero or less, enter zero here.</b>		Dollars	
	<b>Nonresident filers complete</b> Schedule NR and enter total from line 50 on line 5 below	▶ 1		<b>00</b>

**ADDITIONS TO FEDERAL TAXABLE INCOME**

<b>a</b>	State tax addback, if itemizing on federal return (See instructions)	▶ a		<b>00</b>	
<b>b</b>	Out-of-state losses (See instructions) Check type of loss: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other	▶ b		<b>00</b>	
<b>c</b>	Expenses related to National Guard and Military Reserve income	▶ c		<b>00</b>	
<b>d</b>	Interest income on obligations of states and political subdivisions <b>other than</b> South Carolina	▶ d		<b>00</b>	
<b>e</b>	Other additions to income. Attach an explanation (See instructions)	▶ e		<b>00</b>	
<b>2</b>	Add lines <b>a through e</b> and enter the total here. These are your <b>total additions</b>	▶ 2			<b>00</b>
<b>3</b>	Add lines 1 and 2 and enter the total here	▶ 3			<b>00</b>

**SUBTRACTIONS FROM FEDERAL TAXABLE INCOME**

<b>f</b>	State tax refund, if included on your federal return	▶ f		<b>00</b>	Dollars
<b>g</b>	Total and permanent disability retirement income, if taxed on your federal return	▶ g		<b>00</b>	
<b>h</b>	Out-of-state income/gain – Do not include personal service income (See instructions) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other	▶ h		<b>00</b>	
<b>i</b>	44% of net capital gains held for more than <b>one year</b> (See instructions)	▶ i		<b>00</b>	
<b>j</b>	Volunteer deductions (See instructions) Check type of deduction: <input type="checkbox"/> Firefighter <input type="checkbox"/> HazMat <input type="checkbox"/> Rescue Squad <input type="checkbox"/> DNR <input type="checkbox"/> Reserve Police <input type="checkbox"/> Other	▶ j		<b>00</b>	
<b>k</b>	Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program (See instructions)	▶ k		<b>00</b>	
<b>l</b>	Active Trade or Business Income deduction (See instructions)	▶ l		<b>00</b>	
<b>m</b>	Interest income from obligations of the US government	▶ m		<b>00</b>	
<b>n</b>	Certain nontaxable National Guard or Reserve Pay (See instructions)	▶ n		<b>00</b>	
<b>o</b>	Social security and/or railroad retirement, if taxed on your federal return	▶ o		<b>00</b>	
<b>p</b>	<b>Caution: Retirement Deduction (See instructions)</b>				
<b>p-1</b>	Taxpayer: date of birth	▶ p-1		<b>00</b>	
<b>p-2</b>	Spouse: date of birth	▶ p-2		<b>00</b>	
<b>p-3</b>	Surviving spouse #1: date of birth of deceased spouse	▶ p-3		<b>00</b>	
<b>p-4</b>	Surviving spouse #2: date of birth of deceased spouse	▶ p-4		<b>00</b>	
<b>q</b>	Age 65 and older deduction (See instructions)				
<b>q-1</b>	Taxpayer: date of birth	▶ q-1		<b>00</b>	
<b>q-2</b>	Spouse: date of birth	▶ q-2		<b>00</b>	
<b>r</b>	Negative amount of federal taxable income	▶ r		<b>00</b>	
<b>s</b>	Subsistence allowance ____ days @ \$8.00	▶ s		<b>00</b>	
<b>t</b>	Dependents under the age of 6 years on December 31 of the tax year	▶ t		<b>00</b>	
<b>u</b>	Consumer Protection Services	▶ u		<b>00</b>	
<b>v</b>	Other subtractions (See instructions)	▶ v		<b>00</b>	
<b>4</b>	Add lines <b>f through v</b> and enter here. These are your <b>total subtractions</b>	▶ 4	<		<b>00</b> >
<b>5</b>	Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount from Schedule NR, line 50. If less than zero, enter zero here. This is your <b>South Carolina INCOME SUBJECT TO TAX</b>	▶ 5			<b>00</b>
<b>6</b>	<b>TAX:</b> enter tax from <b>SOUTH CAROLINA</b> tax tables	▶ 6		<b>00</b>	
<b>7</b>	TAX on Lump Sum Distribution (Attach SC4972)	▶ 7		<b>00</b>	
<b>8</b>	TAX on Active Trade or Business Income (Attach I-335)	▶ 8		<b>00</b>	
<b>9</b>	TAX on excess withdrawals from Catastrophe Savings Accounts	▶ 9		<b>00</b>	
<b>10</b>	Add lines 6 through 9 and enter the total here. This is your <b>TOTAL SOUTH CAROLINA TAX</b>	▶ 10			<b>00</b>
<b>11</b>	Child and Dependent Care (See instructions)	▶ 11		<b>00</b>	
<b>12</b>	Two Wage Earner Credit (See instructions)	▶ 12		<b>00</b>	
<b>13</b>	Other non-refundable credits. Attach SC1040TC and other state return(s)	▶ 13		<b>00</b>	
<b>14</b>	<b>TOTAL</b> non-refundable credits. Add lines 11 through 13 and enter the total here	▶ 14			<b>00</b>
<b>15</b>	<b>SUBTRACT</b> line 14 from line 10. Enter the difference <b>BUT NOT LESS THAN ZERO</b> here	▶ 15			<b>00</b>



**PAYMENTS AND REFUNDABLE CREDITS**

16 SC INCOME TAX WITHHELD (Attach W-2 or SC41) . . . . . ▶		00	20 Other SC withholding (Attach Form 1099) . . . . . ▶		00
17 2015 estimated tax payments ▶		00	21 Tuition tax credit (Attach I-319) . . . . . ▶		00
18 Amount paid with extension . . ▶		00	22 Other refundable credit(s) ▶		00
19 NR sale of real estate . . . . . ▶		00	Check Type: <input type="checkbox"/> Anhydrous Ammonia (Attach I-333) <input type="checkbox"/> Milk Credit (Attach I-334) <input type="checkbox"/> Classroom Teacher Expenses (Attach I-360) <input type="checkbox"/> Exceptional Needs Children Education (Attach I-361)		
23 Add lines 16 through 22 and enter the total here. . . . .			These are your <b>TOTAL PAYMENTS</b>		
24 If line 23 is LARGER than line 15, subtract line 15 from line 23 and enter the OVERPAYMENT . . . . .	24	00			
25 If line 15 is LARGER than line 23, subtract line 23 from line 15 and enter the AMOUNT DUE . . . . .	25	00			
26 USE TAX due on internet, mail-order or out-of-state purchases. . . . . ▶	26	00			
Use tax is based on your county's sales tax rate. See instructions for more information.					
If you certify that no use tax is due, check here . . . ▶ <input type="checkbox"/>					
27 Amount of line 24 to be credited to your 2016 Estimated Tax . . . . . ▶	27	00			
28 Total Contributions for Check-offs (Attach I-330) . . . . . ▶	28	00			
29 Add lines 26 through 28 and enter the total here . . . . .	29	00			
30 If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the AMOUNT TO BE REFUNDED TO YOU (line 30a check box entry is required). . . . .	30	00	REFUND ▶		
<b>REFUND OPTIONS (subject to program limitations)</b>					
30a Mark one refund choice: <input type="checkbox"/> Direct Deposit (30b required) <input type="checkbox"/> Debit Card* <input type="checkbox"/> Paper Check					
*SCDOR Income Tax Refund Prepaid Debit Card issued by Bank Of America					
30b Direct Deposit (for US Accounts Only) Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings					
Routing Number (RTN)		Bank Account Number (BAN)		Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32	
				1-17 digits	
31 Tax Due: Add lines 25 and 29. If line 29 is larger than line 24, subtract line 24 from line 29 and enter the amount . .	31	00			
32 Late filing and/or late payment: Penalties _____ Interest _____ (See instructions) Enter total here . . . . . ▶	32	00			
33 Penalty for Underpayment of Estimated Tax (Attach SC2210) . . . . .	33	00			
(See instructions and enter letter in box if applicable) Exception to Underpayment of Estimated Tax <input type="checkbox"/>					
34 Add lines 31 through 33 and enter the AMOUNT YOU OWE here. Attach Form SC1040-V with payment. <b>BALANCE DUE</b> ▶	34	00			

Pay electronically free of charge at [www.dor.sc.gov](http://www.dor.sc.gov). Click on DORePay and pay with Visa, MasterCard or by Electronic Funds Withdrawal (EFW) or include SC1040-V with your check or money order for the full amount payable to "SC Department of Revenue." Write your social security number and "2015 SC1040" on the payment.

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.

Your signature	Date	Spouse's signature (if married filing jointly, BOTH must sign)
Taxpayer's Email		
I authorize the Director of the SC Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer.	Yes <input type="checkbox"/> No <input type="checkbox"/>	Preparer's printed name

If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

<b>Paid Preparer's Use Only</b>	Preparer signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm name (or yours if self-employed) and address and Zip Code	FEIN		Phone No.

MAIL TO:



<b>REFUNDS OR ZERO TAX</b>
<b>BALANCE DUE</b>

SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100

Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

30753024





STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

2015 INDIVIDUAL INCOME TAX RETURN

SC1040  
(Rev. 7/21/15)  
3075

Your social security number 	Check if deceased <input type="checkbox"/>
Spouse's social security number 	Check if deceased <input type="checkbox"/>

DO NOT USE THIS FORM TO FILE A  
CORRECTED RETURN. SEE SC1040  
INSTRUCTIONS FOR ADDITIONAL  
INFORMATION.

For the year January 1 - December 31, 2015, or fiscal tax year beginning 2015 and ending 2016

Print your first name and initial		Last name		Suff.
Spouse's first name, if married filing jointly		Last name		
Check if new address <input type="checkbox"/>	Mailing address (number and street, Apt. no or P. O. Box) Foreign address, see instructions			County code
City	State	Zip	Area code	Daytime telephone
Check if address is outside US <input type="checkbox"/>	Foreign country address including Postal code (see instructions)			

Check this box if you are filing SC Schedule NR (Part-year/Nonresident) .....

Check this box ONLY if filing a composite return on behalf of a partnership or "S" corporation. Do not check this box if you are an individual.

Check this box if you have filed a federal or state extension .....

Check this box if you served in a Military COMBAT ZONE during the filing period .....

Enter the name of the combat zone: \_\_\_\_\_

Check this box if this return is affected by a federally declared DISASTER AREA .....

Enter the name of the disaster area: \_\_\_\_\_

**CHECK YOUR FEDERAL FILING STATUS**

(1)  Single (3)  Married filing separately. Enter spouse's SSN here: \_\_\_\_\_

(2)  Married filing jointly (4)  Head-of-household (5)  Widow(er) with dependent child

Federal Exemptions

Enter the number of exemptions from your 2015 federal return .....

Enter the number of exemptions listed above that were under the age of 6 years on December 31, 2015 .....

Enter the number of taxpayers age 65 or older, as of December 31, 2015 .....

Dependents:

First name	Last name	Social security number	Relationship	Date of birth (MM/DD/YYYY)



**INCOME AND ADJUSTMENTS**

**2015**

<b>1</b>	<b>Enter federal taxable income from your federal form. If zero or less, enter zero here.</b>			Dollars	
	<b>Nonresident filers complete</b> Schedule NR and enter total from line 50 on line 5 below	▶	1		<b>00</b>

**ADDITIONS TO FEDERAL TAXABLE INCOME**

<b>a</b>	State tax addback, if itemizing on federal return (See instructions)	▶	<b>a</b>		<b>00</b>
<b>b</b>	Out-of-state losses (See instructions) Check type of loss: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other	▶	<b>b</b>		<b>00</b>
<b>c</b>	Expenses related to National Guard and Military Reserve income	▶	<b>c</b>		<b>00</b>
<b>d</b>	Interest income on obligations of states and political subdivisions <b>other than</b> South Carolina	▶	<b>d</b>		<b>00</b>
<b>e</b>	Other additions to income. Attach an explanation (See instructions)	▶	<b>e</b>		<b>00</b>
<b>2</b>	Add lines <b>a through e</b> and enter the total here. These are your <b>total additions</b>	▶	<b>2</b>		<b>00</b>
<b>3</b>	Add lines 1 and 2 and enter the total here	▶	<b>3</b>		<b>00</b>

**SUBTRACTIONS FROM FEDERAL TAXABLE INCOME**

<b>f</b>	State tax refund, if included on your federal return	▶	<b>f</b>		<b>00</b>	Dollars
<b>g</b>	Total and permanent disability retirement income, if taxed on your federal return	▶	<b>g</b>		<b>00</b>	
<b>h</b>	Out-of-state income/gain – Do not include personal service income (See instructions) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other	▶	<b>h</b>		<b>00</b>	
<b>i</b>	44% of net capital gains held for more than <b>one year</b> (See instructions)	▶	<b>i</b>		<b>00</b>	
<b>j</b>	Volunteer deductions (See instructions) Check type of deduction: <input type="checkbox"/> Firefighter <input type="checkbox"/> HazMat <input type="checkbox"/> Rescue Squad <input type="checkbox"/> DNR <input type="checkbox"/> Reserve Police <input type="checkbox"/> Other	▶	<b>j</b>		<b>00</b>	
<b>k</b>	Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program (See instructions)	▶	<b>k</b>		<b>00</b>	
<b>l</b>	Active Trade or Business Income deduction (See instructions)	▶	<b>l</b>		<b>00</b>	
<b>m</b>	Interest income from obligations of the US government	▶	<b>m</b>		<b>00</b>	
<b>n</b>	Certain nontaxable National Guard or Reserve Pay (See instructions)	▶	<b>n</b>		<b>00</b>	
<b>o</b>	Social security and/or railroad retirement, if taxed on your federal return	▶	<b>o</b>		<b>00</b>	
<b>p</b>	<b>Caution: Retirement Deduction (See instructions)</b>					
<b>p-1</b>	Taxpayer: date of birth	▶	<b>p-1</b>		<b>00</b>	
<b>p-2</b>	Spouse: date of birth	▶	<b>p-2</b>		<b>00</b>	
<b>p-3</b>	Surviving spouse #1: date of birth of deceased spouse	▶	<b>p-3</b>		<b>00</b>	
<b>p-4</b>	Surviving spouse #2: date of birth of deceased spouse	▶	<b>p-4</b>		<b>00</b>	
<b>q</b>	Age 65 and older deduction (See instructions)					
<b>q-1</b>	Taxpayer: date of birth	▶	<b>q-1</b>		<b>00</b>	
<b>q-2</b>	Spouse: date of birth	▶	<b>q-2</b>		<b>00</b>	
<b>r</b>	Negative amount of federal taxable income	▶	<b>r</b>		<b>00</b>	
<b>s</b>	Subsistence allowance ____ days @ \$8.00	▶	<b>s</b>		<b>00</b>	
<b>t</b>	Dependents under the age of 6 years on December 31 of the tax year	▶	<b>t</b>		<b>00</b>	
<b>u</b>	Consumer Protection Services	▶	<b>u</b>		<b>00</b>	
<b>v</b>	Other subtractions (See instructions)	▶	<b>v</b>		<b>00</b>	
<b>4</b>	Add lines <b>f through v</b> and enter here. These are your <b>total subtractions</b>	▶	<b>4</b>	<	<b>00</b> >	
<b>5</b>	Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount from Schedule NR, line 50. If less than zero, enter zero here. This is your <b>South Carolina INCOME SUBJECT TO TAX</b>	▶	<b>5</b>		<b>00</b>	
<b>6</b>	<b>TAX:</b> enter tax from <b>SOUTH CAROLINA</b> tax tables	▶	<b>6</b>		<b>00</b>	
<b>7</b>	TAX on Lump Sum Distribution (Attach SC4972)	▶	<b>7</b>		<b>00</b>	
<b>8</b>	TAX on Active Trade or Business Income (Attach I-335)	▶	<b>8</b>		<b>00</b>	
<b>9</b>	TAX on excess withdrawals from Catastrophe Savings Accounts	▶	<b>9</b>		<b>00</b>	
<b>10</b>	Add lines 6 through 9 and enter the total here. This is your <b>TOTAL SOUTH CAROLINA TAX</b>	▶	<b>10</b>		<b>00</b>	
<b>11</b>	Child and Dependent Care (See instructions)	▶	<b>11</b>		<b>00</b>	
<b>12</b>	Two Wage Earner Credit (See instructions)	▶	<b>12</b>		<b>00</b>	
<b>13</b>	Other non-refundable credits. Attach SC1040TC and other state return(s)	▶	<b>13</b>		<b>00</b>	
<b>14</b>	TOTAL non-refundable credits. Add lines 11 through 13 and enter the total here	▶	<b>14</b>		<b>00</b>	
<b>15</b>	SUBTRACT line 14 from line 10. Enter the difference BUT NOT LESS THAN ZERO here	▶	<b>15</b>		<b>00</b>	





PAYMENTS AND REFUNDABLE CREDITS

16 SC INCOME TAX WITHHELD (Attach W-2 or SC41) . . . . . ▶		00	20 Other SC withholding (Attach Form 1099) . . . . . ▶		00
17 2015 estimated tax payments ▶		00	21 Tuition tax credit (Attach I-319) . . . . . ▶		00
18 Amount paid with extension . . ▶		00	22 Other refundable credit(s) ▶		00
19 NR sale of real estate . . . . . ▶		00	Check Type: <input type="checkbox"/> Anhydrous Ammonia (Attach I-333) <input type="checkbox"/> Milk Credit (Attach I-334) <input type="checkbox"/> Classroom Teacher Expenses (Attach I-360) <input type="checkbox"/> Exceptional Needs Children Education (Attach I-361)		
23 Add lines 16 through 22 and enter the total here. . . . .			These are your <b>TOTAL PAYMENTS</b>		
24 If line 23 is LARGER than line 15, subtract line 15 from line 23 and enter the OVERPAYMENT . . . . .	24	00			
25 If line 15 is LARGER than line 23, subtract line 23 from line 15 and enter the AMOUNT DUE . . . . .	25	00			
26 USE TAX due on internet, mail-order or out-of-state purchases. . . . . ▶	26	00			
Use tax is based on your county's sales tax rate. See instructions for more information. If you certify that no use tax is due, check here . . . ▶ <input type="checkbox"/>					
27 Amount of line 24 to be credited to your 2016 Estimated Tax . . . . . ▶	27	00			
28 Total Contributions for Check-offs (Attach I-330) . . . . . ▶	28	00			
29 Add lines 26 through 28 and enter the total here . . . . .	29	00			
30 If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the AMOUNT TO BE REFUNDED TO YOU (line 30a check box entry is required). . . . .	30	00	REFUND ▶		
<b>REFUND OPTIONS (subject to program limitations)</b>					
30a Mark one refund choice: <input type="checkbox"/> Direct Deposit (30b required) <input type="checkbox"/> Debit Card* <input type="checkbox"/> Paper Check *SCDOR Income Tax Refund Prepaid Debit Card issued by Bank Of America					
30b Direct Deposit (for US Accounts Only) Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings					
Routing Number (RTN) <input type="text"/> Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32					
Bank Account Number (BAN) <input type="text"/> 1-17 digits					
31 Tax Due: Add lines 25 and 29. If line 29 is larger than line 24, subtract line 24 from line 29 and enter the amount . .	31	00			
32 Late filing and/or late payment: Penalties _____ Interest _____ (See instructions) Enter total here . . . . . ▶	32	00			
33 Penalty for Underpayment of Estimated Tax (Attach SC2210) . . . . .	33	00	(See instructions and enter letter in box if applicable) Exception to Underpayment of Estimated Tax <input type="checkbox"/>		
34 Add lines 31 through 33 and enter the AMOUNT YOU OWE here. Attach Form SC1040-V with payment. <b>BALANCE DUE</b> ▶	34	00			

Pay electronically free of charge at www.dor.sc.gov. Click on DORePay and pay with Visa, MasterCard or by Electronic Funds Withdrawal (EFW) or include SC1040-V with your check or money order for the full amount payable to "SC Department of Revenue." Write your social security number and "2015 SC1040" on the payment.

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.

Your signature	Date	Spouse's signature (if married filing jointly, BOTH must sign)
Taxpayer's Email		
I authorize the Director of the SC Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer.	Yes <input type="checkbox"/> No <input type="checkbox"/>	Preparer's printed name

If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

<b>Paid Preparer's Use Only</b>	Preparer signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm name (or yours if self-employed) and address and Zip Code	FEIN		Phone No.

MAIL TO:



REFUNDS OR ZERO TAX
BALANCE DUE

SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100  
Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

30753024



1350



2015

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**Individual Income Tax Payment Voucher**

**SC1040-V**

(Rev. 6/30/15)  
3332

**SC1040-V must be used to pay the BALANCE DUE for your South Carolina individual income tax return if paying by check or money order.**

You may choose to pay your SC1040-V **electronically** at [www.dor.sc.gov](http://www.dor.sc.gov). Click on **eServices>File & Pay Now>DORePay** and pay with VISA or MasterCard or by Electronic Funds Withdrawal (EFW). **Do not submit SC1040-V if payment is made by credit card or electronic funds withdrawal (EFW).**

**NOTE:** A taxpayer owing fifteen thousand dollars or more in connection with any return to be filed with the department should pay electronically per SC Code of Laws Section 12-54-250(A)(1).

**INSTRUCTIONS FOR FORM SC1040-V**

1. Use only black ink on this form and on your check.
2. Enter the primary taxpayer's social security number.
3. Enter the spouse's social security number.
4. "X" the box for composite filer if this payment will be claimed on a composite return filed for nonresident partnership/shareholders of a partnership/S corporation.
5. Enter the taxpayer's name control (the first 4 letters of the taxpayer's last name). Use all upper case letters. Do not use hyphens or apostrophes.
6. Enter the taxpayer's name(s) and address, including apartment number and zip code.
7. Enter the payment amount from your SC1040 in whole dollars without a dollar sign \$. (Example: 154.00)
8. If filing a paper return, mail your return and SC1040-V with payment.
9. If filing electronically, mail your SC1040-V with payment only. Do not mail a copy of your return.

The total amount of tax due must be paid in full. As an incentive for using an electronic filing method, you will be given until May 1, 2016 to submit the return and full payment of taxes and still avoid interest and penalties. Failure to file and pay the tax due by May 1, 2016 will result in penalties and interest from April 15, 2016 until the return is filed and the tax is paid.

Make check payable to **SCDOR** and enter the social security number(s) and "2015 SC1040-V" in the memo section of the check. **Include your SC1040-V and payment in the envelope.** Coupon must accompany payment. **Do not** staple the check to the coupon. **Do not** fold coupon or check. **Only** use an original coupon. **Do not** send a photocopy.

**If filing a paper return, mail your return, SC1040-V and payment to:**

Taxable Processing Center  
PO Box 101105  
Columbia, SC 29211-0105

**If filing electronically, mail only your SC1040-V and payment to:**

SC Department of Revenue  
Individual Income Tax Payment  
Columbia, SC 29214-0020

**Social Security Privacy Act Disclosure**

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.



..... cut along dotted line .....

1350



2015



SC DEPARTMENT OF REVENUE  
**INDIVIDUAL INCOME TAX PAYMENT VOUCHER**

**SC1040V**

(Rev. 6/30/15)  
3332

Your Social Security Number

Spouse's Social Security Number (if joint)

Composite Filer

Name Control (first 4 letters of last name)

Name and Address (include spouse's name if joint)

PAYMENT  
AMOUNT  
14-0801

. 00

Office Use Only

**Do not send cash.** Write your social security number and "SC1040-V" on check or money order and make payable to **SCDOR**.

33321043



2015 Tax Table (Revised 6/15/15)

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
			<b>3,000</b>			<b>6,000</b>			<b>11,000</b>			<b>17,000</b>		
0	20	\$0												
20	50	\$0	3,000	3,050	\$3	6,000	6,050	\$96	11,000	11,100	\$320	17,000	17,100	\$699
50	100	\$0	3,050	3,100	\$5	6,050	6,100	\$98	11,100	11,200	\$325	17,100	17,200	\$706
100	150	\$0	3,100	3,150	\$6	6,100	6,150	\$100	11,200	11,300	\$330	17,200	17,300	\$713
150	200	\$0	3,150	3,200	\$8	6,150	6,200	\$102	11,300	11,400	\$335	17,300	17,400	\$720
200	250	\$0	3,200	3,250	\$9	6,200	6,250	\$104	11,400	11,500	\$340	17,400	17,500	\$727
250	300	\$0	3,250	3,300	\$11	6,250	6,300	\$106	11,500	11,600	\$345	17,500	17,600	\$734
300	350	\$0	3,300	3,350	\$12	6,300	6,350	\$108	11,600	11,700	\$350	17,600	17,700	\$741
350	400	\$0	3,350	3,400	\$14	6,350	6,400	\$110	11,700	11,800	\$356	17,700	17,800	\$748
400	450	\$0	3,400	3,450	\$15	6,400	6,450	\$112	11,800	11,900	\$362	17,800	17,900	\$755
450	500	\$0	3,450	3,500	\$17	6,450	6,500	\$114	11,900	12,000	\$368	17,900	18,000	\$762
500	550	\$0	3,500	3,550	\$18	6,500	6,550	\$116	12,000	12,100	\$374	18,000	18,100	\$769
550	600	\$0	3,550	3,600	\$20	6,550	6,600	\$118	12,100	12,200	\$380	18,100	18,200	\$776
600	650	\$0	3,600	3,650	\$21	6,600	6,650	\$120	12,200	12,300	\$386	18,200	18,300	\$783
650	700	\$0	3,650	3,700	\$23	6,650	6,700	\$122	12,300	12,400	\$392	18,300	18,400	\$790
700	750	\$0	3,700	3,750	\$24	6,700	6,750	\$124	12,400	12,500	\$398	18,400	18,500	\$797
750	800	\$0	3,750	3,800	\$26	6,750	6,800	\$126	12,500	12,600	\$404	18,500	18,600	\$804
800	850	\$0	3,800	3,850	\$27	6,800	6,850	\$128	12,600	12,700	\$410	18,600	18,700	\$811
850	900	\$0	3,850	3,900	\$29	6,850	6,900	\$130	12,700	12,800	\$416	18,700	18,800	\$818
900	950	\$0	3,900	3,950	\$30	6,900	6,950	\$132	12,800	12,900	\$422	18,800	18,900	\$825
950	1,000	\$0	3,950	4,000	\$32	6,950	7,000	\$134	12,900	13,000	\$428	18,900	19,000	\$832
<b>1,000</b>			<b>4,000</b>			<b>7,000</b>			<b>13,000</b>			<b>19,000</b>		
1,000	1,050	\$0	4,000	4,050	\$33	7,000	7,100	\$137	13,000	13,100	\$434	19,000	19,100	\$839
1,050	1,100	\$0	4,050	4,100	\$35	7,100	7,200	\$141	13,100	13,200	\$440	19,100	19,200	\$846
1,100	1,150	\$0	4,100	4,150	\$36	7,200	7,300	\$145	13,200	13,300	\$446	19,200	19,300	\$853
1,150	1,200	\$0	4,150	4,200	\$38	7,300	7,400	\$149	13,300	13,400	\$452	19,300	19,400	\$860
1,200	1,250	\$0	4,200	4,250	\$39	7,400	7,500	\$153	13,400	13,500	\$458	19,400	19,500	\$867
1,250	1,300	\$0	4,250	4,300	\$41	7,500	7,600	\$157	13,500	13,600	\$464	19,500	19,600	\$874
1,300	1,350	\$0	4,300	4,350	\$42	7,600	7,700	\$161	13,600	13,700	\$470	19,600	19,700	\$881
1,350	1,400	\$0	4,350	4,400	\$44	7,700	7,800	\$165	13,700	13,800	\$476	19,700	19,800	\$888
1,400	1,450	\$0	4,400	4,450	\$45	7,800	7,900	\$169	13,800	13,900	\$482	19,800	19,900	\$895
1,450	1,500	\$0	4,450	4,500	\$47	7,900	8,000	\$173	13,900	14,000	\$488	19,900	20,000	\$902
1,500	1,550	\$0	4,500	4,550	\$48	8,000	8,100	\$177	14,000	14,100	\$494	20,000	20,100	\$909
1,550	1,600	\$0	4,550	4,600	\$50	8,100	8,200	\$181	14,100	14,200	\$500	20,100	20,200	\$916
1,600	1,650	\$0	4,600	4,650	\$51	8,200	8,300	\$185	14,200	14,300	\$506	20,200	20,300	\$923
1,650	1,700	\$0	4,650	4,700	\$53	8,300	8,400	\$189	14,300	14,400	\$512	20,300	20,400	\$930
1,700	1,750	\$0	4,700	4,750	\$54	8,400	8,500	\$193	14,400	14,500	\$518	20,400	20,500	\$937
1,750	1,800	\$0	4,750	4,800	\$56	8,500	8,600	\$197	14,500	14,600	\$524	20,500	20,600	\$944
1,800	1,850	\$0	4,800	4,850	\$57	8,600	8,700	\$201	14,600	14,700	\$531	20,600	20,700	\$951
1,850	1,900	\$0	4,850	4,900	\$59	8,700	8,800	\$205	14,700	14,800	\$538	20,700	20,800	\$958
1,900	1,950	\$0	4,900	4,950	\$60	8,800	8,900	\$210	14,800	14,900	\$545	20,800	20,900	\$965
1,950	2,000	\$0	4,950	5,000	\$62	8,900	9,000	\$215	14,900	15,000	\$552	20,900	21,000	\$972
<b>2,000</b>			<b>5,000</b>			<b>9,000</b>			<b>15,000</b>			<b>21,000</b>		
2,000	2,050	\$0	5,000	5,050	\$63	9,000	9,100	\$220	15,000	15,100	\$559	21,000	21,100	\$979
2,050	2,100	\$0	5,050	5,100	\$65	9,100	9,200	\$225	15,100	15,200	\$566	21,100	21,200	\$986
2,100	2,150	\$0	5,100	5,150	\$66	9,200	9,300	\$230	15,200	15,300	\$573	21,200	21,300	\$993
2,150	2,200	\$0	5,150	5,200	\$68	9,300	9,400	\$235	15,300	15,400	\$580	21,300	21,400	\$1,000
2,200	2,250	\$0	5,200	5,250	\$69	9,400	9,500	\$240	15,400	15,500	\$587	21,400	21,500	\$1,007
2,250	2,300	\$0	5,250	5,300	\$71	9,500	9,600	\$245	15,500	15,600	\$594	21,500	21,600	\$1,014
2,300	2,350	\$0	5,300	5,350	\$72	9,600	9,700	\$250	15,600	15,700	\$601	21,600	21,700	\$1,021
2,350	2,400	\$0	5,350	5,400	\$74	9,700	9,800	\$255	15,700	15,800	\$608	21,700	21,800	\$1,028
2,400	2,450	\$0	5,400	5,450	\$75	9,800	9,900	\$260	15,800	15,900	\$615	21,800	21,900	\$1,035
2,450	2,500	\$0	5,450	5,500	\$77	9,900	10,000	\$265	15,900	16,000	\$622	21,900	22,000	\$1,042
2,500	2,550	\$0	5,500	5,550	\$78	10,000	10,100	\$270	16,000	16,100	\$629	22,000	22,100	\$1,049
2,550	2,600	\$0	5,550	5,600	\$80	10,100	10,200	\$275	16,100	16,200	\$636	22,100	22,200	\$1,056
2,600	2,650	\$0	5,600	5,650	\$81	10,200	10,300	\$280	16,200	16,300	\$643	22,200	22,300	\$1,063
2,650	2,700	\$0	5,650	5,700	\$83	10,300	10,400	\$285	16,300	16,400	\$650	22,300	22,400	\$1,070
2,700	2,750	\$0	5,700	5,750	\$84	10,400	10,500	\$290	16,400	16,500	\$657	22,400	22,500	\$1,077
2,750	2,800	\$0	5,750	5,800	\$86	10,500	10,600	\$295	16,500	16,600	\$664	22,500	22,600	\$1,084
2,800	2,850	\$0	5,800	5,850	\$88	10,600	10,700	\$300	16,600	16,700	\$671	22,600	22,700	\$1,091
2,850	2,900	\$0	5,850	5,900	\$90	10,700	10,800	\$305	16,700	16,800	\$678	22,700	22,800	\$1,098
2,900	2,950	\$0	5,900	5,950	\$92	10,800	10,900	\$310	16,800	16,900	\$685	22,800	22,900	\$1,105
2,950	3,000	\$2	5,950	6,000	\$94	10,900	11,000	\$315	16,900	17,000	\$692	22,900	23,000	\$1,112

**2015 Tax Table**

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
<b>23,000</b>			<b>29,000</b>			<b>35,000</b>			<b>41,000</b>			<b>47,000</b>		
23,000	23,100	\$1,119	29,000	29,100	\$1,539	35,000	35,100	\$1,959	41,000	41,100	\$2,379	47,000	47,100	\$2,799
23,100	23,200	\$1,126	29,100	29,200	\$1,546	35,100	35,200	\$1,966	41,100	41,200	\$2,386	47,100	47,200	\$2,806
23,200	23,300	\$1,133	29,200	29,300	\$1,553	35,200	35,300	\$1,973	41,200	41,300	\$2,393	47,200	47,300	\$2,813
23,300	23,400	\$1,140	29,300	29,400	\$1,560	35,300	35,400	\$1,980	41,300	41,400	\$2,400	47,300	47,400	\$2,820
23,400	23,500	\$1,147	29,400	29,500	\$1,567	35,400	35,500	\$1,987	41,400	41,500	\$2,407	47,400	47,500	\$2,827
23,500	23,600	\$1,154	29,500	29,600	\$1,574	35,500	35,600	\$1,994	41,500	41,600	\$2,414	47,500	47,600	\$2,834
23,600	23,700	\$1,161	29,600	29,700	\$1,581	35,600	35,700	\$2,001	41,600	41,700	\$2,421	47,600	47,700	\$2,841
23,700	23,800	\$1,168	29,700	29,800	\$1,588	35,700	35,800	\$2,008	41,700	41,800	\$2,428	47,700	47,800	\$2,848
23,800	23,900	\$1,175	29,800	29,900	\$1,595	35,800	35,900	\$2,015	41,800	41,900	\$2,435	47,800	47,900	\$2,855
23,900	24,000	\$1,182	29,900	30,000	\$1,602	35,900	36,000	\$2,022	41,900	42,000	\$2,442	47,900	48,000	\$2,862
24,000	24,100	\$1,189	30,000	30,100	\$1,609	36,000	36,100	\$2,029	42,000	42,100	\$2,449	48,000	48,100	\$2,869
24,100	24,200	\$1,196	30,100	30,200	\$1,616	36,100	36,200	\$2,036	42,100	42,200	\$2,456	48,100	48,200	\$2,876
24,200	24,300	\$1,203	30,200	30,300	\$1,623	36,200	36,300	\$2,043	42,200	42,300	\$2,463	48,200	48,300	\$2,883
24,300	24,400	\$1,210	30,300	30,400	\$1,630	36,300	36,400	\$2,050	42,300	42,400	\$2,470	48,300	48,400	\$2,890
24,400	24,500	\$1,217	30,400	30,500	\$1,637	36,400	36,500	\$2,057	42,400	42,500	\$2,477	48,400	48,500	\$2,897
24,500	24,600	\$1,224	30,500	30,600	\$1,644	36,500	36,600	\$2,064	42,500	42,600	\$2,484	48,500	48,600	\$2,904
24,600	24,700	\$1,231	30,600	30,700	\$1,651	36,600	36,700	\$2,071	42,600	42,700	\$2,491	48,600	48,700	\$2,911
24,700	24,800	\$1,238	30,700	30,800	\$1,658	36,700	36,800	\$2,078	42,700	42,800	\$2,498	48,700	48,800	\$2,918
24,800	24,900	\$1,245	30,800	30,900	\$1,665	36,800	36,900	\$2,085	42,800	42,900	\$2,505	48,800	48,900	\$2,925
24,900	25,000	\$1,252	30,900	31,000	\$1,672	36,900	37,000	\$2,092	42,900	43,000	\$2,512	48,900	49,000	\$2,932
<b>25,000</b>			<b>31,000</b>			<b>37,000</b>			<b>43,000</b>			<b>49,000</b>		
25,000	25,100	\$1,259	31,000	31,100	\$1,679	37,000	37,100	\$2,099	43,000	43,100	\$2,519	49,000	49,100	\$2,939
25,100	25,200	\$1,266	31,100	31,200	\$1,686	37,100	37,200	\$2,106	43,100	43,200	\$2,526	49,100	49,200	\$2,946
25,200	25,300	\$1,273	31,200	31,300	\$1,693	37,200	37,300	\$2,113	43,200	43,300	\$2,533	49,200	49,300	\$2,953
25,300	25,400	\$1,280	31,300	31,400	\$1,700	37,300	37,400	\$2,120	43,300	43,400	\$2,540	49,300	49,400	\$2,960
25,400	25,500	\$1,287	31,400	31,500	\$1,707	37,400	37,500	\$2,127	43,400	43,500	\$2,547	49,400	49,500	\$2,967
25,500	25,600	\$1,294	31,500	31,600	\$1,714	37,500	37,600	\$2,134	43,500	43,600	\$2,554	49,500	49,600	\$2,974
25,600	25,700	\$1,301	31,600	31,700	\$1,721	37,600	37,700	\$2,141	43,600	43,700	\$2,561	49,600	49,700	\$2,981
25,700	25,800	\$1,308	31,700	31,800	\$1,728	37,700	37,800	\$2,148	43,700	43,800	\$2,568	49,700	49,800	\$2,988
25,800	25,900	\$1,315	31,800	31,900	\$1,735	37,800	37,900	\$2,155	43,800	43,900	\$2,575	49,800	49,900	\$2,995
25,900	26,000	\$1,322	31,900	32,000	\$1,742	37,900	38,000	\$2,162	43,900	44,000	\$2,582	49,900	50,000	\$3,002
26,000	26,100	\$1,329	32,000	32,100	\$1,749	38,000	38,100	\$2,169	44,000	44,100	\$2,589	50,000	50,100	\$3,009
26,100	26,200	\$1,336	32,100	32,200	\$1,756	38,100	38,200	\$2,176	44,100	44,200	\$2,596	50,100	50,200	\$3,016
26,200	26,300	\$1,343	32,200	32,300	\$1,763	38,200	38,300	\$2,183	44,200	44,300	\$2,603	50,200	50,300	\$3,023
26,300	26,400	\$1,350	32,300	32,400	\$1,770	38,300	38,400	\$2,190	44,300	44,400	\$2,610	50,300	50,400	\$3,030
26,400	26,500	\$1,357	32,400	32,500	\$1,777	38,400	38,500	\$2,197	44,400	44,500	\$2,617	50,400	50,500	\$3,037
26,500	26,600	\$1,364	32,500	32,600	\$1,784	38,500	38,600	\$2,204	44,500	44,600	\$2,624	50,500	50,600	\$3,044
26,600	26,700	\$1,371	32,600	32,700	\$1,791	38,600	38,700	\$2,211	44,600	44,700	\$2,631	50,600	50,700	\$3,051
26,700	26,800	\$1,378	32,700	32,800	\$1,798	38,700	38,800	\$2,218	44,700	44,800	\$2,638	50,700	50,800	\$3,058
26,800	26,900	\$1,385	32,800	32,900	\$1,805	38,800	38,900	\$2,225	44,800	44,900	\$2,645	50,800	50,900	\$3,065
26,900	27,000	\$1,392	32,900	33,000	\$1,812	38,900	39,000	\$2,232	44,900	45,000	\$2,652	50,900	51,000	\$3,072
<b>27,000</b>			<b>33,000</b>			<b>39,000</b>			<b>45,000</b>			<b>51,000</b>		
27,000	27,100	\$1,399	33,000	33,100	\$1,819	39,000	39,100	\$2,239	45,000	45,100	\$2,659	51,000	51,100	\$3,079
27,100	27,200	\$1,406	33,100	33,200	\$1,826	39,100	39,200	\$2,246	45,100	45,200	\$2,666	51,100	51,200	\$3,086
27,200	27,300	\$1,413	33,200	33,300	\$1,833	39,200	39,300	\$2,253	45,200	45,300	\$2,673	51,200	51,300	\$3,093
27,300	27,400	\$1,420	33,300	33,400	\$1,840	39,300	39,400	\$2,260	45,300	45,400	\$2,680	51,300	51,400	\$3,100
27,400	27,500	\$1,427	33,400	33,500	\$1,847	39,400	39,500	\$2,267	45,400	45,500	\$2,687	51,400	51,500	\$3,107
27,500	27,600	\$1,434	33,500	33,600	\$1,854	39,500	39,600	\$2,274	45,500	45,600	\$2,694	51,500	51,600	\$3,114
27,600	27,700	\$1,441	33,600	33,700	\$1,861	39,600	39,700	\$2,281	45,600	45,700	\$2,701	51,600	51,700	\$3,121
27,700	27,800	\$1,448	33,700	33,800	\$1,868	39,700	39,800	\$2,288	45,700	45,800	\$2,708	51,700	51,800	\$3,128
27,800	27,900	\$1,455	33,800	33,900	\$1,875	39,800	39,900	\$2,295	45,800	45,900	\$2,715	51,800	51,900	\$3,135
27,900	28,000	\$1,462	33,900	34,000	\$1,882	39,900	40,000	\$2,302	45,900	46,000	\$2,722	51,900	52,000	\$3,142
28,000	28,100	\$1,469	34,000	34,100	\$1,889	40,000	40,100	\$2,309	46,000	46,100	\$2,729	52,000	52,100	\$3,149
28,100	28,200	\$1,476	34,100	34,200	\$1,896	40,100	40,200	\$2,316	46,100	46,200	\$2,736	52,100	52,200	\$3,156
28,200	28,300	\$1,483	34,200	34,300	\$1,903	40,200	40,300	\$2,323	46,200	46,300	\$2,743	52,200	52,300	\$3,163
28,300	28,400	\$1,490	34,300	34,400	\$1,910	40,300	40,400	\$2,330	46,300	46,400	\$2,750	52,300	52,400	\$3,170
28,400	28,500	\$1,497	34,400	34,500	\$1,917	40,400	40,500	\$2,337	46,400	46,500	\$2,757	52,400	52,500	\$3,177
28,500	28,600	\$1,504	34,500	34,600	\$1,924	40,500	40,600	\$2,344	46,500	46,600	\$2,764	52,500	52,600	\$3,184
28,600	28,700	\$1,511	34,600	34,700	\$1,931	40,600	40,700	\$2,351	46,600	46,700	\$2,771	52,600	52,700	\$3,191
28,700	28,800	\$1,518	34,700	34,800	\$1,938	40,700	40,800	\$2,358	46,700	46,800	\$2,778	52,700	52,800	\$3,198
28,800	28,900	\$1,525	34,800	34,900	\$1,945	40,800	40,900	\$2,365	46,800	46,900	\$2,785	52,800	52,900	\$3,205
28,900	29,000	\$1,532	34,900	35,000	\$1,952	40,900	41,000	\$2,372	46,900	47,000	\$2,792	52,900	53,000	\$3,212

**2015 Tax Table**

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
<b>53,000</b>			<b>59,000</b>			<b>65,000</b>			<b>71,000</b>			<b>77,000</b>		
53,000	53,100	\$3,219	59,000	59,100	\$3,639	65,000	65,100	\$4,059	71,000	71,100	\$4,479	77,000	77,100	\$4,899
53,100	53,200	\$3,226	59,100	59,200	\$3,646	65,100	65,200	\$4,066	71,100	71,200	\$4,486	77,100	77,200	\$4,906
53,200	53,300	\$3,233	59,200	59,300	\$3,653	65,200	65,300	\$4,073	71,200	71,300	\$4,493	77,200	77,300	\$4,913
53,300	53,400	\$3,240	59,300	59,400	\$3,660	65,300	65,400	\$4,080	71,300	71,400	\$4,500	77,300	77,400	\$4,920
53,400	53,500	\$3,247	59,400	59,500	\$3,667	65,400	65,500	\$4,087	71,400	71,500	\$4,507	77,400	77,500	\$4,927
53,500	53,600	\$3,254	59,500	59,600	\$3,674	65,500	65,600	\$4,094	71,500	71,600	\$4,514	77,500	77,600	\$4,934
53,600	53,700	\$3,261	59,600	59,700	\$3,681	65,600	65,700	\$4,101	71,600	71,700	\$4,521	77,600	77,700	\$4,941
53,700	53,800	\$3,268	59,700	59,800	\$3,688	65,700	65,800	\$4,108	71,700	71,800	\$4,528	77,700	77,800	\$4,948
53,800	53,900	\$3,275	59,800	59,900	\$3,695	65,800	65,900	\$4,115	71,800	71,900	\$4,535	77,800	77,900	\$4,955
53,900	54,000	\$3,282	59,900	60,000	\$3,702	65,900	66,000	\$4,122	71,900	72,000	\$4,542	77,900	78,000	\$4,962
54,000	54,100	\$3,289	60,000	60,100	\$3,709	66,000	66,100	\$4,129	72,000	72,100	\$4,549	78,000	78,100	\$4,969
54,100	54,200	\$3,296	60,100	60,200	\$3,716	66,100	66,200	\$4,136	72,100	72,200	\$4,556	78,100	78,200	\$4,976
54,200	54,300	\$3,303	60,200	60,300	\$3,723	66,200	66,300	\$4,143	72,200	72,300	\$4,563	78,200	78,300	\$4,983
54,300	54,400	\$3,310	60,300	60,400	\$3,730	66,300	66,400	\$4,150	72,300	72,400	\$4,570	78,300	78,400	\$4,990
54,400	54,500	\$3,317	60,400	60,500	\$3,737	66,400	66,500	\$4,157	72,400	72,500	\$4,577	78,400	78,500	\$4,997
54,500	54,600	\$3,324	60,500	60,600	\$3,744	66,500	66,600	\$4,164	72,500	72,600	\$4,584	78,500	78,600	\$5,004
54,600	54,700	\$3,331	60,600	60,700	\$3,751	66,600	66,700	\$4,171	72,600	72,700	\$4,591	78,600	78,700	\$5,011
54,700	54,800	\$3,338	60,700	60,800	\$3,758	66,700	66,800	\$4,178	72,700	72,800	\$4,598	78,700	78,800	\$5,018
54,800	54,900	\$3,345	60,800	60,900	\$3,765	66,800	66,900	\$4,185	72,800	72,900	\$4,605	78,800	78,900	\$5,025
54,900	55,000	\$3,352	60,900	61,000	\$3,772	66,900	67,000	\$4,192	72,900	73,000	\$4,612	78,900	79,000	\$5,032
<b>55,000</b>			<b>61,000</b>			<b>67,000</b>			<b>73,000</b>			<b>79,000</b>		
55,000	55,100	\$3,359	61,000	61,100	\$3,779	67,000	67,100	\$4,199	73,000	73,100	\$4,619	79,000	79,100	\$5,039
55,100	55,200	\$3,366	61,100	61,200	\$3,786	67,100	67,200	\$4,206	73,100	73,200	\$4,626	79,100	79,200	\$5,046
55,200	55,300	\$3,373	61,200	61,300	\$3,793	67,200	67,300	\$4,213	73,200	73,300	\$4,633	79,200	79,300	\$5,053
55,300	55,400	\$3,380	61,300	61,400	\$3,800	67,300	67,400	\$4,220	73,300	73,400	\$4,640	79,300	79,400	\$5,060
55,400	55,500	\$3,387	61,400	61,500	\$3,807	67,400	67,500	\$4,227	73,400	73,500	\$4,647	79,400	79,500	\$5,067
55,500	55,600	\$3,394	61,500	61,600	\$3,814	67,500	67,600	\$4,234	73,500	73,600	\$4,654	79,500	79,600	\$5,074
55,600	55,700	\$3,401	61,600	61,700	\$3,821	67,600	67,700	\$4,241	73,600	73,700	\$4,661	79,600	79,700	\$5,081
55,700	55,800	\$3,408	61,700	61,800	\$3,828	67,700	67,800	\$4,248	73,700	73,800	\$4,668	79,700	79,800	\$5,088
55,800	55,900	\$3,415	61,800	61,900	\$3,835	67,800	67,900	\$4,255	73,800	73,900	\$4,675	79,800	79,900	\$5,095
55,900	56,000	\$3,422	61,900	62,000	\$3,842	67,900	68,000	\$4,262	73,900	74,000	\$4,682	79,900	80,000	\$5,102
56,000	56,100	\$3,429	62,000	62,100	\$3,849	68,000	68,100	\$4,269	74,000	74,100	\$4,689	80,000	80,100	\$5,109
56,100	56,200	\$3,436	62,100	62,200	\$3,856	68,100	68,200	\$4,276	74,100	74,200	\$4,696	80,100	80,200	\$5,116
56,200	56,300	\$3,443	62,200	62,300	\$3,863	68,200	68,300	\$4,283	74,200	74,300	\$4,703	80,200	80,300	\$5,123
56,300	56,400	\$3,450	62,300	62,400	\$3,870	68,300	68,400	\$4,290	74,300	74,400	\$4,710	80,300	80,400	\$5,130
56,400	56,500	\$3,457	62,400	62,500	\$3,877	68,400	68,500	\$4,297	74,400	74,500	\$4,717	80,400	80,500	\$5,137
56,500	56,600	\$3,464	62,500	62,600	\$3,884	68,500	68,600	\$4,304	74,500	74,600	\$4,724	80,500	80,600	\$5,144
56,600	56,700	\$3,471	62,600	62,700	\$3,891	68,600	68,700	\$4,311	74,600	74,700	\$4,731	80,600	80,700	\$5,151
56,700	56,800	\$3,478	62,700	62,800	\$3,898	68,700	68,800	\$4,318	74,700	74,800	\$4,738	80,700	80,800	\$5,158
56,800	56,900	\$3,485	62,800	62,900	\$3,905	68,800	68,900	\$4,325	74,800	74,900	\$4,745	80,800	80,900	\$5,165
56,900	57,000	\$3,492	62,900	63,000	\$3,912	68,900	69,000	\$4,332	74,900	75,000	\$4,752	80,900	81,000	\$5,172
<b>57,000</b>			<b>63,000</b>			<b>69,000</b>			<b>75,000</b>			<b>81,000</b>		
57,000	57,100	\$3,499	63,000	63,100	\$3,919	69,000	69,100	\$4,339	75,000	75,100	\$4,759	81,000	81,100	\$5,179
57,100	57,200	\$3,506	63,100	63,200	\$3,926	69,100	69,200	\$4,346	75,100	75,200	\$4,766	81,100	81,200	\$5,186
57,200	57,300	\$3,513	63,200	63,300	\$3,933	69,200	69,300	\$4,353	75,200	75,300	\$4,773	81,200	81,300	\$5,193
57,300	57,400	\$3,520	63,300	63,400	\$3,940	69,300	69,400	\$4,360	75,300	75,400	\$4,780	81,300	81,400	\$5,200
57,400	57,500	\$3,527	63,400	63,500	\$3,947	69,400	69,500	\$4,367	75,400	75,500	\$4,787	81,400	81,500	\$5,207
57,500	57,600	\$3,534	63,500	63,600	\$3,954	69,500	69,600	\$4,374	75,500	75,600	\$4,794	81,500	81,600	\$5,214
57,600	57,700	\$3,541	63,600	63,700	\$3,961	69,600	69,700	\$4,381	75,600	75,700	\$4,801	81,600	81,700	\$5,221
57,700	57,800	\$3,548	63,700	63,800	\$3,968	69,700	69,800	\$4,388	75,700	75,800	\$4,808	81,700	81,800	\$5,228
57,800	57,900	\$3,555	63,800	63,900	\$3,975	69,800	69,900	\$4,395	75,800	75,900	\$4,815	81,800	81,900	\$5,235
57,900	58,000	\$3,562	63,900	64,000	\$3,982	69,900	70,000	\$4,402	75,900	76,000	\$4,822	81,900	82,000	\$5,242
58,000	58,100	\$3,569	64,000	64,100	\$3,989	70,000	70,100	\$4,409	76,000	76,100	\$4,829	82,000	82,100	\$5,249
58,100	58,200	\$3,576	64,100	64,200	\$3,996	70,100	70,200	\$4,416	76,100	76,200	\$4,836	82,100	82,200	\$5,256
58,200	58,300	\$3,583	64,200	64,300	\$4,003	70,200	70,300	\$4,423	76,200	76,300	\$4,843	82,200	82,300	\$5,263
58,300	58,400	\$3,590	64,300	64,400	\$4,010	70,300	70,400	\$4,430	76,300	76,400	\$4,850	82,300	82,400	\$5,270
58,400	58,500	\$3,597	64,400	64,500	\$4,017	70,400	70,500	\$4,437	76,400	76,500	\$4,857	82,400	82,500	\$5,277
58,500	58,600	\$3,604	64,500	64,600	\$4,024	70,500	70,600	\$4,444	76,500	76,600	\$4,864	82,500	82,600	\$5,284
58,600	58,700	\$3,611	64,600	64,700	\$4,031	70,600	70,700	\$4,451	76,600	76,700	\$4,871	82,600	82,700	\$5,291
58,700	58,800	\$3,618	64,700	64,800	\$4,038	70,700	70,800	\$4,458	76,700	76,800	\$4,878	82,700	82,800	\$5,298
58,800	58,900	\$3,625	64,800	64,900	\$4,045	70,800	70,900	\$4,465	76,800	76,900	\$4,885	82,800	82,900	\$5,305
58,900	59,000	\$3,632	64,900	65,000	\$4,052	70,900	71,000	\$4,472	76,900	77,000	\$4,892	82,900	83,000	\$5,312

**2015 Tax Table**

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
<b>83,000</b>			<b>87,000</b>			<b>91,000</b>			<b>95,000</b>			<b>99,000</b>		
83,000	83,100	\$5,319	87,000	87,100	\$5,599	91,000	91,100	\$5,879	95,000	95,100	\$6,159	99,000	99,100	\$6,439
83,100	83,200	\$5,326	87,100	87,200	\$5,606	91,100	91,200	\$5,886	95,100	95,200	\$6,166	99,100	99,200	\$6,446
83,200	83,300	\$5,333	87,200	87,300	\$5,613	91,200	91,300	\$5,893	95,200	95,300	\$6,173	99,200	99,300	\$6,453
83,300	83,400	\$5,340	87,300	87,400	\$5,620	91,300	91,400	\$5,900	95,300	95,400	\$6,180	99,300	99,400	\$6,460
83,400	83,500	\$5,347	87,400	87,500	\$5,627	91,400	91,500	\$5,907	95,400	95,500	\$6,187	99,400	99,500	\$6,467
83,500	83,600	\$5,354	87,500	87,600	\$5,634	91,500	91,600	\$5,914	95,500	95,600	\$6,194	99,500	99,600	\$6,474
83,600	83,700	\$5,361	87,600	87,700	\$5,641	91,600	91,700	\$5,921	95,600	95,700	\$6,201	99,600	99,700	\$6,481
83,700	83,800	\$5,368	87,700	87,800	\$5,648	91,700	91,800	\$5,928	95,700	95,800	\$6,208	99,700	99,800	\$6,488
83,800	83,900	\$5,375	87,800	87,900	\$5,655	91,800	91,900	\$5,935	95,800	95,900	\$6,215	99,800	99,900	\$6,495
83,900	84,000	\$5,382	87,900	88,000	\$5,662	91,900	92,000	\$5,942	95,900	96,000	\$6,222	99,900	100,000	\$6,502
84,000	84,100	\$5,389	88,000	88,100	\$5,669	92,000	92,100	\$5,949	96,000	96,100	\$6,229	<b>\$100,000 or over use tax rate schedule below</b>		
84,100	84,200	\$5,396	88,100	88,200	\$5,676	92,100	92,200	\$5,956	96,100	96,200	\$6,236			
84,200	84,300	\$5,403	88,200	88,300	\$5,683	92,200	92,300	\$5,963	96,200	96,300	\$6,243			
84,300	84,400	\$5,410	88,300	88,400	\$5,690	92,300	92,400	\$5,970	96,300	96,400	\$6,250			
84,400	84,500	\$5,417	88,400	88,500	\$5,697	92,400	92,500	\$5,977	96,400	96,500	\$6,257			
84,500	84,600	\$5,424	88,500	88,600	\$5,704	92,500	92,600	\$5,984	96,500	96,600	\$6,264			
84,600	84,700	\$5,431	88,600	88,700	\$5,711	92,600	92,700	\$5,991	96,600	96,700	\$6,271			
84,700	84,800	\$5,438	88,700	88,800	\$5,718	92,700	92,800	\$5,998	96,700	96,800	\$6,278			
84,800	84,900	\$5,445	88,800	88,900	\$5,725	92,800	92,900	\$6,005	96,800	96,900	\$6,285			
84,900	85,000	\$5,452	88,900	89,000	\$5,732	92,900	93,000	\$6,012	96,900	97,000	\$6,292			
<b>85,000</b>			<b>89,000</b>			<b>93,000</b>			<b>97,000</b>					
85,000	85,100	\$5,459	89,000	89,100	\$5,739	93,000	93,100	\$6,019	97,000	97,100	\$6,299			
85,100	85,200	\$5,466	89,100	89,200	\$5,746	93,100	93,200	\$6,026	97,100	97,200	\$6,306			
85,200	85,300	\$5,473	89,200	89,300	\$5,753	93,200	93,300	\$6,033	97,200	97,300	\$6,313			
85,300	85,400	\$5,480	89,300	89,400	\$5,760	93,300	93,400	\$6,040	97,300	97,400	\$6,320			
85,400	85,500	\$5,487	89,400	89,500	\$5,767	93,400	93,500	\$6,047	97,400	97,500	\$6,327			
85,500	85,600	\$5,494	89,500	89,600	\$5,774	93,500	93,600	\$6,054	97,500	97,600	\$6,334			
85,600	85,700	\$5,501	89,600	89,700	\$5,781	93,600	93,700	\$6,061	97,600	97,700	\$6,341			
85,700	85,800	\$5,508	89,700	89,800	\$5,788	93,700	93,800	\$6,068	97,700	97,800	\$6,348			
85,800	85,900	\$5,515	89,800	89,900	\$5,795	93,800	93,900	\$6,075	97,800	97,900	\$6,355			
85,900	86,000	\$5,522	89,900	90,000	\$5,802	93,900	94,000	\$6,082	97,900	98,000	\$6,362			
86,000	86,100	\$5,529	90,000	90,100	\$5,809	94,000	94,100	\$6,089	98,000	98,100	\$6,369			
86,100	86,200	\$5,536	90,100	90,200	\$5,816	94,100	94,200	\$6,096	98,100	98,200	\$6,376			
86,200	86,300	\$5,543	90,200	90,300	\$5,823	94,200	94,300	\$6,103	98,200	98,300	\$6,383			
86,300	86,400	\$5,550	90,300	90,400	\$5,830	94,300	94,400	\$6,110	98,300	98,400	\$6,390			
86,400	86,500	\$5,557	90,400	90,500	\$5,837	94,400	94,500	\$6,117	98,400	98,500	\$6,397			
86,500	86,600	\$5,564	90,500	90,600	\$5,844	94,500	94,600	\$6,124	98,500	98,600	\$6,404			
86,600	86,700	\$5,571	90,600	90,700	\$5,851	94,600	94,700	\$6,131	98,600	98,700	\$6,411			
86,700	86,800	\$5,578	90,700	90,800	\$5,858	94,700	94,800	\$6,138	98,700	98,800	\$6,418			
86,800	86,900	\$5,585	90,800	90,900	\$5,865	94,800	94,900	\$6,145	98,800	98,900	\$6,425			
86,900	87,000	\$5,592	90,900	91,000	\$5,872	94,900	95,000	\$6,152	98,900	99,000	\$6,432			

**2015 Tax Rate Schedule for taxable income of \$100,000 or more**

**Caution:** You must use the Tax Tables instead of this Tax Rate Schedule if your taxable income is less than \$100,000.

Use this rate schedule regardless of the filing status you checked on Form SC1040.

If the amount on SC1040, line 5 is **\$100,000 or more:**

Multiply the amount on line 5 by 7%;

Subtract \$495; and

Enter the difference on line 6.

**Example of Tax Rate Schedule Computation**

If South Carolina income subject to tax on SC1040, line 5 is \$101,000, the tax is calculated as follows:

\$101,000	income from SC1040 line 5
X .07	(.07)
7,070	
- 495	subtraction amount (constant)
\$6,575	tax

\$6,575 is the amount of tax to be entered on SC1040, line 6 in this example.



## AVOIDING COMMON ERRORS THAT CAN DELAY YOUR REFUND

Follow these guidelines to avoid delays in processing your return

DO	DON'T
<ul style="list-style-type: none"> <li>⊕ <b>DO</b> use an Electronic Filing option.</li> <li>⊕ <b>DO</b> use direct deposit!</li> <li>⊕ <b>DO</b> use the proper form. Make sure that the form you use is for the correct tax year.</li> <li>⊕ <b>DO</b> include all Social Security numbers (SSNs) and make sure they are correct.</li> <li>⊕ <b>DO</b> mark your filing status. Generally, it should match the filing status marked on your federal return.</li> <li>⊕ <b>DO</b> send all 3 pages of the SC1040 plus any additional schedules and documents required.</li> <li>⊕ <b>DO</b> if you have Schedule NR, attach it to your SC1040 and make sure you mark the NR box.</li> <li>⊕ <b>DO</b> sign your return! Both spouses must sign a married filing joint return.</li> <li>⊕ <b>DO</b> make sure your mailing address is complete and accurate on your return.</li> <li>⊕ <b>DO</b> sign your check payable to South Carolina Department of Revenue and make sure the wording matches the dollar amount.</li> <li>⊕ <b>DO</b> include SC withholding on line 16 for W-2s and line 20 for 1099s.</li> <li>⊕ <b>DO</b> attach SC1040TC if you claim a tax credit.</li> </ul>	<ul style="list-style-type: none"> <li>⊗ <b>DON'T</b> claim the two wage earner credit unless your filing status is married filing jointly.</li> <li>⊗ <b>DON'T</b> claim state withholding paid to another state.</li> <li>⊗ <b>DON'T</b> send additional copies of your tax return. If you file electronically, you do not need to submit a paper copy.</li> <li>⊗ <b>DON'T</b> use SC1040 to change or correct an original return that has been filed. Complete and submit SC1040X Amended Income Tax Return.</li> </ul>

Failure to follow these guidelines can slow down processing of your return and delay your refund! Your return may be mailed back to you if all requested information is not provided. Before you file:

- Make sure you have received **ALL** of your W-2s and other tax documents.
- You will need to have your correct Social Security number. If you cannot get a Social Security Number, you will need to apply for an Individual Taxpayer Identification Number from the IRS.
- Double check all Social Security numbers, your name, address and all of your math calculations.
- Make a copy of your complete return for your records.
- Documents and schedules (if present) should be placed in the following order:
  1. SC1040-V with Payment
  2. W2s
  3. 1099s with South Carolina Withholding
  4. SC1040 - ALL 3 pages
  5. SC1040NR - Non-Resident Schedule
  6. SC1040TC – Tax Credit
  7. I-319 – Tuition Tax Credit
  8. I-330 – Contributions for Check-Offs
  9. Any other South Carolina forms/schedules
  10. Any Federal forms/schedules

## TAXPAYER ADVOCATE

If you have a tax concern, you should first contact taxpayer assistance at 803-898-5000. In the case of a letter or notice from the Department, call the telephone number provided on the letter or notice. The Taxpayer Advocate Section provides assistance for the following tax issues: innocent spouse requests for Department of Revenue debts, certificates of tax compliance, and lottery compliance. If you need assistance with any of the above tax issues handled by our department, call 803-898-5199 for innocent spouse and 803-898-5381 for compliance.

### TAXPAYERS' BILL OF RIGHTS

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Under the provisions of Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owing to South Carolina Department of Revenue for more than 6 months may be assigned to a private collection agency for collecting actions.

## VOLUNTEER INCOME TAX ASSISTANCE

The Volunteer Income Tax Assistance (VITA) program provides free tax assistance to lower income, elderly and handicapped people. Generally, those who receive these services cannot afford professional tax assistance. Volunteers are located throughout the state. Call 211 for more information.

## COPIES OF PRIOR YEAR RETURNS

You can obtain a copy of a prior year tax return by completing SC4506, Request for Copy of Tax Form or Tax Account Information. There is a \$5.00 charge for each copy (plus sales tax). If you do not have a SC4506, you can send a written request containing the following information: your name, Social Security Number, and if you filed a joint return, the name and Social Security number of your spouse, the form number, the tax period or year, and your current address. You must sign the request. Allow 45 days to receive your copy. Please see the SC4506 for additional information. Forms can be found on our website [dor.sc.gov/forms](http://dor.sc.gov/forms).

### Send SC4506 or your written request to:

South Carolina Department of Revenue  
Photocopy Section  
Columbia, SC 29214-0014

## TAXPAYER SERVICE CENTERS

(Hours 8:30 a.m. to 5:00 p.m. EST)

### COLUMBIA

300A Outlet Pointe Blvd.  
803- 898-5000

### CHARLESTON

2 South Park Circle, Suite 100  
843-852-3600

### FLORENCE

1452 West Evans Street  
843-661-4850

### MYRTLE BEACH

1350 Farrow Parkway, Suite 200  
843-839-2960

### GREENVILLE

545 North Pleasantburg Drive  
864-241-1200

### ROCK HILL

Business and Technology Center  
454 South Anderson Road, Suite 202  
803-324-7641

Satellite location listing: [dor.sc.gov/contact/in-person](http://dor.sc.gov/contact/in-person)