

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**ALTERNATIVE MOTOR
VEHICLE CREDIT**

SC SCH.TC-35

(Rev. 8/12/19)
3427

20 _____

dor.sc.gov

Name		SSN or FEIN
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Year	Vehicle make and model
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1. Date vehicle was placed in service (MM-DD-YYYY) 1. _____
2. Federal credit before phaseout. 2. _____
3. Multiply line 2 by 20% (0.20). 3. _____
4. Amount of unused credit carried forward from previous tax years. 4. _____
5. Add lines 3 and 4. 5. _____
6. Your current tax year liability. 6. _____
7. Enter the lesser of line 5 or line 6. This is your current year credit. Enter this amount on the appropriate tax credit schedule. 7. _____
8. Subtract line 7 from line 5. Unused credits may be carried forward for five years. 8. _____

INSTRUCTIONS

For tax years beginning after 2005, a South Carolina resident who meets the requirements for the federal credit allowed under Internal Revenue Code (IRC) section 30B is eligible for a credit against South Carolina Corporate or Individual Income Tax for 20% of the federal credit amount before the phaseout. The credit in section 30B applies to: (1) qualified fuel cell vehicles; (2) advanced lean burn technology vehicles; (3) qualified hybrid vehicles; and (4) qualified alternative fuel vehicles. The credit does not apply to plug-in hybrid vehicles or all-electric vehicles.

Manufacturers or domestic distributors of eligible vehicles are required to provide documents certifying the specific vehicle (make, model, and year) meets the IRC 30B requirements. The federal credit amount without the phaseout must be included.

The South Carolina credit is calculated without using the phaseout in section 30B(f). Your car manufacturer or domestic distributor can provide the federal credit amount before the phaseout. Any unused portion of the South Carolina credit may be carried forward for the next five tax years. The federal provisions are deemed to be permanent law for purposes of the South Carolina credit.

If you file by paper, attach to your Income Tax return. If you file electronically, keep a copy with your tax records.

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 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 SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.