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SC INFORMATION LETTER #90-21

TO: Vicki Jinnette Ringer  
Public Information Director

FROM: Sally Major, Tax Analyst  
Tax Policy and Procedures Department

DATE: July 6, 1990

SUBJECT: Joint Returns for Nonresident Taxpayers  
(Income Tax)

REFERENCE: S.C. Code Ann. Section 12-7-440 (As Amended June, 1990)

AUTHORITY: S.C. Code Ann. Section 12-3-140 (1976)  
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.

Effective for tax years beginning after 1990, Code Section 12-7-440 is amended to provide that if a nonresident taxpayer is a resident of a state which does not allow a resident of South Carolina to file a joint return with his or her spouse, the nonresident taxpayer cannot file a joint South Carolina income tax return. The nonresident taxpayer should calculate federal taxable income for South Carolina purposes as though the taxpayer had filed as a married person filing a separate federal income tax return.

The amendment also provides that if a nonresident is a resident of a state which does not allow a resident of South Carolina a credit for child and dependent care expenses, the nonresident taxpayer is not allowed a credit for child and dependent care expenses on his or her South Carolina income tax return.