



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**CLASSROOM TEACHER  
EXPENSES CREDIT**

Name	SSN
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- Are you a South Carolina classroom teacher? Yes  No   
If you answered **NO, STOP. You do not qualify for this credit.**
- Were you fully reimbursed for your teacher supplies and materials? Yes  No   
If you answered **YES, STOP. You do not qualify for this credit.**
- Amount you spent on teacher supplies and materials on or after July 1, 2020..... 3. \$ \_\_\_\_\_
- Maximum credit amount..... 4. \$ **275.00**
- Enter the lesser of line 3 or line 4..... 5. \$ \_\_\_\_\_
- Amount of any reimbursement from the school or district ..... 6. \$ \_\_\_\_\_
- Allowable credit** (subtract line 6 from line 5) Do not enter an amount less than \$0 ..... 7. \$ \_\_\_\_\_  
Enter this amount on SC1040, line 22c.

**INSTRUCTIONS**

A South Carolina classroom teacher, including a classroom teacher at a South Carolina private school, who is not eligible for the teacher supplies reimbursement under a Budget Proviso, may claim a refundable credit on their 2020 Individual Income Tax return for qualifying expenses made on or after July 1, 2020.

The credit must be claimed on an original or amended SC1040, Individual Income Tax Return, **filed by June 30, 2021.**

The credit amount is \$275 or the amount you spent on teacher supplies and materials, whichever is less. The SCDOR may require verification of the credit claimed.

Include this completed form with the filing of your SC1040.

**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.