



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

**I-360**  
(Rev. 4/11/24)  
3652  
**2024**

dor.sc.gov

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 eligible for an expense reimbursement 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 beginning July 1, 2024 ..... 3. \$ \_\_\_\_\_
- Maximum credit amount..... 4. \$ **400**
- Allowable credit** (lesser of line 3 or line 4)..... 5. \$ \_\_\_\_\_  
Enter this amount on your SC1040, line 22c.

**INSTRUCTIONS**

A South Carolina classroom teacher may claim the Classroom Teacher Expenses Credit on their 2024 SC1040, Individual Income Tax Return, for qualifying expenses made beginning on July 1, 2024.

To be eligible for this credit, you **must not** be eligible for a teacher supplies reimbursement under a Budget Proviso.

South Carolina private school teachers are eligible for this credit.

You must claim this credit on an original or amended SC1040 by **June 30, 2025**.

The credit is limited to the lesser of \$400 or the amount you spent on teacher supplies and materials. The SCDOR may require verification of the credit claimed.

Include this completed form when filing 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.