



2021 SC1040

INDIVIDUAL INCOME TAX

FORM AND INSTRUCTIONS

SOUTH CAROLINA DEPARTMENT OF REVENUE

DOR.SC.GOV

NOVEMBER 2021
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TABLE OF CONTENTS

Reminders	1
Electronic Filing	2
New for 2021	3
Before You File	5
Tax Help	6
Frequently Asked Questions.....	7
SC1040 Instructions.....	11
SC1040.....	30
Tax Tables.....	33

REMINDERS

The due date for filing your 2021 South Carolina Individual Income Tax return is April 18, 2022.

Find forms at dor.sc.gov/forms.

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

Paying online is quick and easy! Make payments on MyDORWAY, our secure tax portal! Pay any balance due using our free tax portal, **MyDORWAY**. Visit dor.sc.gov/pay and select **Individual Income Tax Payment** to get started.

If you're expecting a refund, your options are direct deposit, debit card, or paper check. Direct deposit is the fastest, safest, and easiest way to receive your refund. Other refund options like paper checks cost taxpayers 10 times more to process, take longer to get to you, and can be lost or stolen.

If you need more time to file your SC1040, visit dor.sc.gov/pay, select **Individual Income Tax Payment**, then select **Extension Payment** on the following screen. Your payment on MyDORWAY automatically submits your filing extension request—no additional paperwork required!

South Carolina Use Tax is due on purchases made outside of South Carolina for use, storage, or consumption in South Carolina, when the state Sales and Use Tax has not already been collected by the seller. Examples include purchases made online, when visiting another state, or through out-of-state catalog companies and home shopping networks. Use Tax can be paid on the SC1040 (line 26), online with your MyDORWAY account, or by completing the UT-3/UT-3W. A worksheet is included in the SC1040 Instructions to help you calculate and pay Use Tax.

Ready for your refund?

File online and choose direct deposit.



Filing online and choosing direct deposit is the quickest and most secure way to complete your South Carolina return and get your refund.

Visit dor.sc.gov/iit-filing for information on your electronic filing options. Free and low cost options are available!

- You may qualify to file online for free! Visit dor.sc.gov/services/free-file to find vendors and qualification information.



Whether you file online or by paper, choose to receive your refund by direct deposit.

It's fast, accurate, and secure! Other refund options like paper checks cost taxpayers 10 times more to process, take longer to get to you, and can be lost or stolen.

Learn more at dor.sc.gov/refund.

Go direct!

Have a balance due?

Pay electronically! It's fast and easy!



Whether you file online or by paper, if you have a balance due, choose to pay your taxes electronically!

Paying online is quick and easy! Use our free and secure tax portal, **MyDORWAY**, at dor.sc.gov/pay to make your payment.

- Select Individual Income Tax Payment to get started.
- Pay electronically by ACH Debit when you file your return. Enter your bank information.
- The SCDOR will make a request to your bank for payment of the South Carolina taxes you owe. Your bank will automatically debit your account for the requested funds. No further action is needed on your part!



You have until May 2, 2022 to file and pay any balance due if you file and pay online!

This does not apply to federal returns or returns submitted by paper.

NEW FOR 2021

2021 LEGISLATIVE UPDATE – A list of significant changes in tax and regulatory laws and regulations enacted during the 2021 legislative session is available at dor.sc.gov/policy.

CONFORMITY – South Carolina recognizes the Internal Revenue Code as amended through December 31, 2020, unless otherwise provided. If adopted Internal Revenue Code sections that expired on December 31, 2020 are extended, but were otherwise not amended by congressional act during 2021, these sections will also be extended for South Carolina Income Tax purposes.

INCREASE IN SOUTH CAROLINA DEPENDENT EXEMPTION (line w of the SC1040) – The South Carolina dependent exemption amount for 2021 is \$4,300 and is allowed for each eligible dependent, including both qualifying children and qualifying relatives.

INCREASE IN MOTOR FUEL INCOME TAX CREDIT – The refundable Income Tax credit increased from 7 cents per gallon to 9 cents per gallon for 2021. Full or part-year resident taxpayers may claim the refundable credit for the lesser of the increase in South Carolina Motor Fuel User Fee they paid during 2021 or the preventative maintenance costs they incurred in South Carolina during the tax year. The credit is limited to two private passenger motor vehicles or motorcycles. To claim the credit, attach a completed I-385 to your return.

INCREASE IN EARNED INCOME TAX CREDIT – Full-year residents may claim the South Carolina Earned Income Tax Credit. For 2021, the non-refundable credit is equal to 83.33% of the Federal Earned Income Tax Credit allowed the taxpayer.

INCREASE IN TWO WAGE EARNER CREDIT – The maximum credit available for the Two Wage Earner Credit (claimed by a married couple filing jointly when both taxpayers have earned income taxed to South Carolina) has increased. For 2021, the credit is 0.7% of the lesser of \$43,333 or the South Carolina qualified earned income of the taxpayer with the lower qualified income for the taxable year.

INCOME TAX FOR PASS-THROUGH ENTITIES – A Partnership or S Corporation, including a Limited Liability Company taxed as a Partnership or S Corporation, may elect annually to have its Active Trade or Business Income taxed at the entity level.

- Partnerships will use the SC1065 K-1 to inform their partners that the Active Trade or Business Income Tax was paid at the entity level.
- S Corporations will use the SC1120S K-1 to inform their shareholders that the Active Trade or Business Income Tax was paid at the entity level.

RECAPTURE OF THE SOUTH CAROLINA HOUSING TAX CREDIT – A recapture of the South Carolina Housing Tax Credit is necessary when housing is not in compliance with federal requirements and a recapture of the federal credit is required. To calculate the recapture amount, use the TC 63-R available at dor.sc.gov/forms. For more information, refer to SC Revenue Ruling #21-5, available at dor.sc.gov/policy.

ELECTRONIC PAYMENT OPTIONS ON THE SC1040 – If you have a balance due on your SC1040, choose an electronic payment option. Paying electronically is fast and easy! Pay your balance due using:

- Our online tax portal, **MyDORWAY** at dor.sc.gov/pay. Select Individual Income Tax Payment to get started.
- ACH Debit. Enter your bank information on line 37 of your SC1040. The SCDOR will make a request to your bank for payment of the South Carolina taxes you owe. Your bank will automatically debit your account for the requested funds. No further action is needed on your part!

BEFORE YOU FILE

Follow these guidelines to make sure your return is processed quickly and your refund is not delayed. Your return may be mailed back to you if you have not provided all the required information.

- Make sure you have received ALL of your W-2s and other tax documents.
- You need to have your correct Social Security Number (SSN). If you cannot get an SSN, you need to apply for an Individual Taxpayer Identification Number (ITIN) from the IRS. Contact the IRS at 1-800-829-1040 or register at [irs.gov](https://www.irs.gov) using the federal form W-7.
- Double check all SSNs, your name, address, and all of your calculations.
- Keep a copy of your complete return for your records.
- Documents and schedules (if needed) should be placed in the following order:
 1. W-2s
 2. 1099s with South Carolina Withholding
 3. SC1040 – **all three pages**
 4. Schedule NR Nonresident Schedule
 5. SC1040TC Tax Credits
 6. I-319 Tuition Tax Credit
 7. I-385 Motor Fuel Income Tax Credit
 8. I-330 Contributions for Check-Offs
 9. Any other South Carolina forms and schedules
 10. Any federal forms and schedules

FOLLOW THESE GUIDELINES TO AVOID COMMON ERRORS THAT CAN LEAD TO DELAYS.

DO

- ✓ File online.
- ✓ Use direct deposit, giving you the fastest access to your refund.
- ✓ Pay your balance due electronically. It's fast and easy! Use our free secure tax portal, **MyDORWAY**, at dor.sc.gov/pay or enter your bank information on your SC1040 and pay by ACH Debit.
- ✓ Use the form for the correct tax year.
- ✓ Include all SSNs and make sure they're correct.
- ✓ Mark your filing status. Generally it will match your federal return.
- ✓ Send all three pages of the SC1040.
- ✓ Attach your Schedule NR to your SC1040 and make sure you mark the **SC Schedule NR** box, if applicable.
- ✓ Sign your return! If married and filing jointly, both taxpayers must sign.
- ✓ Make sure your mailing address is complete and accurate.
- ✓ Sign your check, make it payable to SCDOR, and make sure the wording matches the dollar amount.
- ✓ Include SC Withholding on line 16 for W-2s and line 20 for 1099s.
- ✓ If you claim a tax credit, attach an SC1040TC and all supplemental tax credit schedules to support the tax credits claimed on the SC1040TC.

DON'T

- ✗ Claim the Two Wage Earner Credit, unless your filing status is married filing jointly.
- ✗ Claim state withholding paid to another state.
- ✗ Send additional copies of your return. If you file online, you don't need to submit a paper copy.
- ✗ Use an SC1040X to change or correct your 2021 return. Instead file a SCH AMD and a new SC1040 with the **Amended Return** box checked.

TAX HELP

SCDOR Taxpayer Service Centers are located across the state. Visit dor.sc.gov/contact/in-person for locations and hours.

The SCDOR Taxpayer Advocate provides assistance for innocent spouse requests for SCDOR debts, certificates of tax compliance, and lottery compliance. If you have a general question or concern, you should first call 1-844-898-8542. If you receive a letter or notice, use the contact information provided on the notice.

Taxpayer Advocate: 803-898-5444 *Innocent Spouse:* 803-898-5199 *Compliance:* 803-898-8381

Volunteer Income Tax Assistance (VITA) provides free tax assistance to lower income taxpayers, those with disabilities, the elderly, and limited-English speaking taxpayers who need assistance preparing their tax returns. 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 can be provided upon request. To request a copy of a prior year return, complete a Request for Copy of Tax Return or Tax Account Information/Transcript (SC4506), available at dor.sc.gov/forms. You may choose to have copies of your prior year returns mailed or emailed to you. Allow 30 days to receive mailed copies. SSNs will be partially redacted from all copies. You can submit your completed and signed SC4506 by:

- **Email:** RequestForCopies@dor.sc.gov
- **Fax:** 803-737-2934
- **Mail:** SCDOR, Request for Copies, PO Box 125, Columbia, SC 29214-0890

CONTACT INFORMATION

IIT Information
IITax@dor.sc.gov
1-844-898-8542

Refund Status
1-844-898-8542

Copies of Returns
RequestForCopies@dor.sc.gov
Fax: 803-737-2934

Hearing Impaired
800-735-8583

Relay South Carolina
Voice: 800-735-2905
TTY: 800-735-8583

Taxpayer Advocate
803-898-5444

INDIVIDUAL INCOME TAX

FREQUENTLY ASKED QUESTIONS

(Rev. 10/4/21)
3556

Do I need to 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 it was 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? Find the federal gross income filing requirement amount in the federal 1040 instructions, available at [irs.gov](https://www.irs.gov).
- **Any other filing status** - Is your gross income greater than the federal gross income filing requirement amount plus \$15,000? Find the federal gross income filing requirement amount in the federal 1040 instructions, available at [irs.gov](https://www.irs.gov).
- Did you have South Carolina Income Tax withheld from your wages?

Nonresidents:

- Did you have South Carolina Income Tax withheld from your wages?
- Do you have South Carolina gross income, including income from rental property, businesses, or other investments in South Carolina?

If you answered YES to any of these questions, you must file a South Carolina Income Tax return.

Am I a resident or a nonresident?

You are a South Carolina **resident**, even if you live outside of South Carolina, if all of the following are true:

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

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

What is my residency status if I moved into or out of South Carolina during the tax year?

You are a part-year resident and may consider yourself a full-year resident or a nonresident.

- If you file as a full-year resident, file the 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. Complete the SC1040TC and attach a copy of the other state's Income Tax return.
- If you file as a nonresident, file the SC1040 with the Schedule NR. You will be taxed only on income earned while a resident in South Carolina and income from South Carolina sources. You will prorate your deductions. All personal service income earned in South Carolina must be reported.

You may choose the filing method that is most beneficial to you. This option is only available for the tax year that you are a part-year resident.

How should I file if I am a nonresident of South Carolina but work in this state?

File the SC1040 with the Schedule NR. You will be taxed only on income earned in South Carolina and will prorate your deductions. You must report all personal service income earned in South Carolina.

How should I file if I am a full-year South Carolina resident but my spouse is not?

If you file a **joint** federal return, you must file a **joint** SC1040 with Schedule NR. You will report all income for the entire year to South Carolina. Your spouse will only report income earned in this state.

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 they have income taxable by South Carolina.

What is my residency status if I am in the armed forces?

- If you enter the armed forces when you are a South Carolina resident, you keep your South Carolina residency status, even if you are absent from the 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.
- 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. If you have other earned income subject to South Carolina tax, file the SC1040 with the 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 the Schedule NR instructions, available at dor.sc.gov/forms.

Do I need to pay South Carolina Use Tax?

You may need to pay South Carolina Use Tax if you purchase tangible personal property from out-of-state retailers for use, storage, or consumption in South Carolina. This includes purchases from online retailers, out-of-state catalog companies, in-home shopping networks, or when visiting another state. The Use Tax rate is 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.

Report and pay your Use Tax using the SC1040, the UT3, Use Tax Return, or using our secure online tax portal, MyDORWAY, at **MyDORWAY.dor.sc.gov**. If paying online through MyDORWAY, sign into your existing account or create an account to get started. Refer to the UT-3 instructions, available at **dor.sc.gov/forms**, for additional information and Use Tax rates by county. You may be responsible for paying Use Tax even if you are not required to file the SC1040.

What is the due date of my return?

A return for calendar year 2021 is due by April 18, 2022.

A return for a fiscal year tax period is due by the 15th day of the fourth month following the close of your tax year. On the front of the return, complete the dates covered by the fiscal year.

If you file and pay electronically, you have until May 2, 2022 to submit your return and full payment without penalties or interest. If you don't file and pay by May 2, 2022, penalties and interest will be charged from the tax due date (April 18, 2022) until you file and pay.

The May 2, 2022 due date does not apply to federal returns or returns submitted on paper, both of which are due by April 18, 2022.

How do I get more time to file?

If you need more time to file your South Carolina return:

- Request your extension to file by paying your balance due on our free tax portal, MyDORWAY, at **dor.sc.gov/pay**. Select **Individual Income Tax Payment** to get started. You do not need to sign in or create a MyDORWAY account. Your payment on MyDORWAY automatically submits your filing extension request. No additional form or paperwork is required. You must pay at least 90% of your state tax due with the extension request by April 18, 2022.
- If no Income Tax is due and you have been granted an extension of time to file your federal Income Tax return, we will accept a copy of the federal extension. You do not need to send us a copy of the federal form by the due date of the tax return.
- If you do not have a federal extension, you must file the SC4868, Request for Extension of Time to File, by April 18, 2022. You do not have to file the SC4868 if you paid your balance due on MyDORWAY.
- When you file your return, mark the **Extension** box on the front of the SC1040 to indicate you filed an extension.
- Enter any payments made with your extension request on line 18 of the SC1040.

Can I extend the time to pay my taxes?

An extension allows additional time to file your South Carolina tax return, but **not to pay any tax due**. You will be charged interest, at the prevailing federal rates, on any unpaid tax. Interest is applied from the original due date of the tax return to the date of payment. In addition to the interest, you will be charged a penalty of 0.5% per month for failure to pay at least 90% of the total tax due by the original due date. The penalty will be imposed on the difference between the amount paid with the extension and the tax to be paid for the period.

A **Penalty and Interest Calculator** is available on MyDORWAY, our secure online tax portal, at **dor.sc.gov/calculator**.

What are the penalties for failing to file a return or filing a 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, imprisoned for up to five years, or both.

When will I get my refund?

You can check your current year refund status on our secure online tax portal, MyDORWAY, at **dor.sc.gov/refund** or by calling 1-844-898-8542. To avoid long waiting times, we recommend checking your status online before calling us. Our refund status application is updated nightly and has the same information as our representatives. Processing your return and refund is expected to take 6-8 weeks from the date you filed.

How do I file a return for a deceased taxpayer?

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 their surviving spouse or by an executor or administrator. Use the same filing status that was used on their final federal Income Tax return. Mark the **check if deceased** box next to the decedent's Social Security Number. The due date for filing is the same as for federal purposes. In the signature area of the return, write **Filing as surviving spouse**, if applicable. A personal representative filing the return must sign in their official capacity and attach the SC1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. Any refund will be issued to the decedent's surviving spouse or estate.

Do I need to round amounts on my return?

Round cents to the nearest whole dollar on your return and schedules. For amounts less than 50 cents, round down to 0. For amounts of 50-99 cents, round up to the next dollar. For example: \$2.15 becomes \$2, \$3.50 becomes \$4, and \$4.75 becomes \$5.

What tax records do I need to keep?

Keep a copy of your return and any schedules, worksheets, or statements used to prepare your return. Keep 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. For real property, records should show the cost and date of improvements.

Your return may be audited by the IRS or the SCDOR. If audited, the law requires you to show proof of your income, expenses, and cost of assets.

When should I file an amended return?

File an amended return if you were audited by the IRS or if you amended your federal tax return, unless there was no impact on your state return. An amended return is also necessary if you omitted income, claimed deductions or credits you were not entitled to, failed to claim deductions or credits you were entitled to, or changed your filing status after you filed your initial 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. The SCDOR will not issue a refund for requests received beyond the limitations period.

In general, a claim for refund must be filed within three years from the date the return was filed or originally due or two years from the date the tax was paid. If a claim is filed within three years from when the return was filed or originally due, the refund is limited to the tax paid within the past three 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 three years from the date when the return was filed or originally due, the refund is limited to tax paid during the past two years.

How do I file an amended return?

- **Beginning with tax year 2019**, file a new SC1040 and check the **Amended Return** box on the front. Complete the return as it should have been filed, including all schedules and attachments. Complete the SCH AMD, Amended Return Schedule, and submit it with your amended SC1040.
- **For tax years 2018 and before**, use the SC1040X to amend your return. Do not use the SC1040 or the SCH AMD.

Forms are available at dor.sc.gov/forms.

What if I am audited by the IRS?

If you receive a refund or owe additional federal tax, you must file an amended SC1040, along with a Schedule AMD, after the federal audit report becomes final. Check the **Amended Return** box on page 1 of the SC1040 to indicate that the return is amended.

Why was my refund adjusted?

The SCDOR assists other state agencies, institutions of higher learning, political subdivisions of the state, and the IRS in collecting overdue accounts. All or part of your refund can be sent directly to these claimant agencies if they notify us that you have a past-due account with them. This may include balances for hospital bills, EMS bills, student loans, and utility bills.

The SCDOR charges a \$25 administrative fee to complete a refund setoff. If any of your refund is sent to a claimant agency, the SCDOR will notify you in writing. If your refund exceeds the amount owed the claimant agency plus the administrative fee, the balance will be issued 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, not the SCDOR**. Our written notification to you will include contact information for the claimant agency.

Do I need to file a Declaration of Estimated Tax?

You must file a SC1040ES, Declaration of Estimated Tax, if you expect to owe an Income Tax liability of \$100 or more with the filing of your SC1040.

Use the Estimated Tax Worksheet, found in the instructions of the SC1040ES, to compute your Estimated Tax for tax year 2022:

- If you are a resident of South Carolina, use your 2021 SC1040 as a basis for figuring your Estimated Tax.
- If you are a nonresident of South Carolina, use your 2021 SC1040 and Schedule NR as a basis to calculate the modified South Carolina taxable income to enter on line 3 of the worksheet.

Forms are available at dor.sc.gov/forms.

The following taxpayers **do not** have to file a Declaration of Estimated Tax:

- Farmers and commercial fishermen whose gross income from farming or fishing for 2021 or 2022 is at least two-thirds (66.67%) of their total gross income from all sources. Instead of making four quarterly Estimated Tax payments, farmers and commercial fishermen may choose to pay all of their Estimated Tax by January 17, 2023 or file their 2022 SC1040 and pay the total tax due by March 1, 2023.
- Individuals whose prior year tax liability was \$0 for a full 12 months.
- Nonresidents of South Carolina doing business in this state on a contract basis where the contract is more than \$10,000 and tax is withheld at 2% from each contract payment.

What are the penalties for failing to pay Estimated Tax?

You may be charged a penalty if:

- You do not pay enough Estimated Tax.
- You do not make your payments by the due date and for the required amount.
- You do not pay at least 90% of the total tax due.

You will not be charged a penalty if your underpayment results from personal service income earned in another state and tax was withheld by the other state.

You can avoid a penalty if you make timely Estimated Tax payments equal to 100% of the tax shown due on your SC1040 for the prior tax year (the 100% rule). You must have filed an SC1040 for the prior tax year, and it must have covered a 12-month year.

If the adjusted gross income on your prior year SC1040 was more than \$150,000, the 100% rule is adjusted to 110% of last year's tax liability. Calculate adjusted gross income by using federal guidelines and making South Carolina adjustments.

Refer to the SC2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, available at dor.sc.gov/forms for more information on computing the underpayment penalty.

How do I file the Declaration of Estimated Tax?

Save time and paper by filing online using our free, secure tax portal, MyDORWAY, at dor.sc.gov/pay. Select **Individual Income Tax Payment** to get started. You do not need to sign in or create a MyDORWAY account. Do not mail the SC1040ES if you pay online.

If you pay by check, make your check payable to SCDOR. Include the SSN, tax year, and **2022 SC1040ES** in the memo. Do not send cash.

Mail your SC1040ES and payment to SCDOR, IIT Voucher, PO Box 100123, Columbia, SC 29202. Forms are available at dor.sc.gov/forms.

How do I change my name or address?

Complete the SC8822, Change of Address/Business Location, to notify us of your new name or address. Save time and paper by completing this form on MyDORWAY, our secure online tax portal. Visit MyDORWAY.dor.sc.gov and sign in to your existing account or create a new account to get started.

If you wish to notify us by paper, download the SC8822 from dor.sc.gov/forms.

If I owe \$15,000 or more in connection with any SCDOR return, do I have to file and pay electronically?

Yes, according to the Electronic Mandate provided in SC Code Sections 12-54-250 and 12-54-210, you must file and pay electronically.

What are my options for filing and paying electronically?

You have two options for filing and paying electronically:

1. **MyDORWAY:** The SCDOR's free, secure tax portal for managing all of your South Carolina taxes is available at MyDORWAY.dor.sc.gov. Payments can be made with ACH debit or credit card. Tutorials for signing up and making payments are available at dor.sc.gov/MyDORWAY-tutorials. You cannot file an SC1040 using MyDORWAY.
2. **Fed/State EFile:** This option allows you to file both federal and state or just the state return electronically and pay with ACH debit using one of our approved vendors. Visit dor.sc.gov/iit-filing for more information.

Things to know before you begin:

- For tax year 2021, unless you have a valid extension, the due date is April 18, 2022 and the deadline to claim a refund is April 15, 2025.
- Complete your federal return before you begin your SC1040. You will need information from your federal return when preparing your South Carolina return.
- South Carolina conforms with the Internal Revenue Code as amended through December 31, 2020, except as otherwise provided. If Internal Revenue Code sections adopted by South Carolina which expired on December 31, 2020 are extended, but otherwise not amended, by congressional enactment during 2021, these sections are also extended for South Carolina Income Tax purposes in the same manner that they are extended for federal Income Tax purposes.
- 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, contact the SCDOR Individual Income Tax section at 1-844-898-8542 or IIITax@dor.sc.gov.
- Use these instructions as a guide when preparing your SC1040. They are not intended to cover all provisions of the law.
- If you used federal schedules C, D, E, or F when filing your federal return or filed a Schedule NR, SC1040TC, I-319, or I-335 with your South Carolina return, attach a copy of your federal return and schedules to your South Carolina return.
- Beginning with tax year 2019, if you need to amend your return, file a new SC1040 and check the Amended Return box on the front. Complete the return as it should have been filed, including all schedules and attachments. Complete the SCH AMD, Amended Return Schedule, and submit it with your amended SC1040.
- For tax years 2018 and before, use the SC1040X to amend your return. Forms are available at dor.sc.gov/forms.

Social Security Number, name, and address:

- Enter your Social Security Number (SSN). Check the appropriate box if the taxpayer is deceased.
- Enter your name, mailing address, and the county code of the county where you live. You can find a list of county codes on page 17. Check the box to let us know if this is a new address. **To avoid delays, be sure your mailing address is complete and accurate on your return.**
- For a foreign address, check the appropriate box to let us know the address is outside the US. Print or type the complete foreign address, including postal code.
- If you are married and filing a joint return, enter your spouse's name and SSN. Check the appropriate box if the taxpayer is deceased.
- If you are married and filing separate returns, **do not include your spouse's name or SSN in this section. Enter your spouse's SSN next to box 3 in the filing status section.**

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.

Individual Taxpayer Identification Number (ITIN)

If you are a nonresident or resident alien and cannot get an SSN, contact the IRS to apply for an Individual Taxpayer Identification Number (ITIN) for the purpose of filing Income Tax returns. South Carolina will accept this number in place of an SSN to process your Individual Income Tax returns. For more information, contact the IRS at 1-800-829-1040 or visit irs.gov. We cannot accept your return for processing without complete SSNs or ITINs.

Checkboxes:

- If you are filing an amended SC1040, check the **Amended Return box**. Complete the return as it should have been filed. Complete the SCH AMD, Amended Return Schedule, and submit it with your amended SC1040. **Your amended return cannot be processed without the SCH AMD.**
- If you are a nonresident for the entire year or a part-year resident electing to file as a nonresident, check the appropriate box and attach your 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 appropriate box. See the I-348, Composite Filing Instructions, available at dor.sc.gov/forms, for more information on filing a composite return. **Do not check the box if you are an individual.**
- If you filed a federal or state extension, check the appropriate box.
- If you served in a Military Combat Zone during the filing period, check the appropriate box and enter the combat zone.

Filing status:

Choose the same filing status that you used on your federal return. **Check only one box.**

Dependent exemption:

- You can take a South Carolina dependent exemption for each eligible dependent, including both qualifying children and qualifying relatives.
- Enter the total number of eligible dependents. The total number of dependents claimed on your South Carolina return must equal the number of dependents claimed on your federal return.
- Attach the federal 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.
- Claim your deduction for dependent exemptions on line w.

Instructions - 2021 SC1040 - South Carolina Individual Income Tax Return

- If you are claiming a deduction for dependent children under six years of age, enter the number of children under six. Claim your deduction for dependents under six on line t.
- Enter the number of taxpayers who are age 65 or older.
- Enter the first and last name, SSN, relationship, and date of birth of each dependent.

Line instructions:

Round all amounts to the nearest whole dollar.

Line 1: Federal taxable income

Enter your 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 must complete the Schedule NR and go to line 5. See the Schedule NR instructions, available at dor.sc.gov/forms.

Additions to federal taxable income:

Enter all numbers on **line a through line e** as positive numbers even if they are negative numbers on the federal return. **Line a through line 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 addback

If you itemized your deductions on your federal Income Tax return and deducted state and local Income Tax or general Sales Tax, you may be required to add back all or part of this amount to your federal taxable income when computing your South Carolina taxable income.

Federal law limits your total deduction for state and local Income, Sales, and Property Taxes to a combined total deduction of \$10,000 (\$5,000 if Married Filing Separately). You can't deduct any state or local taxes paid above this amount.

In determining the state tax addback for a taxpayer whose tax deduction is limited to \$10,000, you may first apply real or personal Property Taxes reported on federal Schedule A, lines 5b and 5c before applying state and local Income Taxes or general Sales Taxes reported on federal Schedule A, line 5a.

The state tax addback required for South Carolina is the lesser of your:

- itemized deductions in excess of the standard deduction that would have been allowed if you had used the standard deduction for federal Income Tax purposes;
- state and local Income Taxes or general Sales Taxes from your federal 1040, Schedule A, line 5a; or
- the \$10,000 federal tax deduction limit less deductible Property Taxes.

Use the worksheet below to compute the state tax addback on the SC1040. Do not submit this worksheet with your return. Keep it with your tax records.

Worksheet for state tax addback	
1. Itemized deductions from 2021 federal 1040, Schedule A line 17.	1. _____
2. Enter the federal standard deduction you would have been allowed if you had not itemized. Enter zero if filing status is Married Filing Separately (MFS). (See federal instructions.)	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 Tax or general Sales Tax from federal Schedule A.	4. _____
5. Subtract real estate taxes and personal property taxes reported on federal Schedule A from the federal limit of \$10,000 (\$5,000 if MFS). Enter the difference but not less than zero.	5. _____
6. Enter the lesser of line 3, line 4, or line 5. Enter this amount on SC1040 line a .	6. _____

Line b: Out-of-state losses

Enter losses from:

- out-of-state rental property
- businesses located outside South Carolina
- real property located in another state

Enter the total amount of out-of-state loss from your federal return, including any related expenses. Personal service income (W-2 or business wages) is taxable to South Carolina no matter where it is earned.

Line c: Expenses related to National Guard and Military Reserve income

Enter the expenses from your service in the National Guard or Reserves that you deducted on your federal return. You will deduct your income from the National Guard or Reserves on line n of the SC1040.

Instructions - 2021 SC1040 - South Carolina Individual Income Tax Return

Line d: Interest income

Enter the amount of interest income that was exempt on the federal return and comes from obligations of states and political subdivisions other than South Carolina. For a mutual fund, add back the percentage of exempt interest income attributable to out-of-state, non-federal obligations.

Line e: Other additions to income

Attach an explanation of your entry for this line. Some examples of items to 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 credit for contributions to Exceptional SC (TC-57) are not allowed a deduction for these contributions. Add back the amount of the contribution deducted on the federal return.
- Taxpayers who claim a child care program credit for donations to a nonprofit corporation (TC-9) are not allowed a deduction for those donations. Add back the donation deducted on the federal return.
- Taxpayers who claim credits such as the Community Development Credit (TC-14), the Industry Partnership Fund Credit (TC-36), and the Credit for Child Care Program (TC-9), may not claim a deduction for the same qualified contribution which results in the credit. Add back the amount deducted on the federal return.
- Add back the federal net operating loss when it is larger than the South Carolina net operating loss being claimed.
- Add back any expenses deducted on the federal return related to any income not taxed by South Carolina. Some examples are investment interest to out-of-state partnerships and interest paid to purchase US obligations.
- Add back foreign area allowances, cost of living allowances, and income from US possessions.
- 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. Add back any resulting reduction in depreciation.
- Add back the qualified business income deduction under IRC Section 199A.
- Add back any charitable contribution of land deducted under IRC Section 170 unless it meets the donative intent 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.

Do not include any withdrawals made by the surviving spouse of the account owner.

Qualified catastrophe expenses are expenses paid or incurred because of a major disaster as declared by the Governor.

- A business must add back any amount paid for services performed by an unauthorized alien if the amount is \$600 or more a year.
- South Carolina does not adopt the Individual Income Tax provisions of Section 204(a) of the Taxpayer Certainty and Disaster Tax Relief Act of 2019. Individuals will need to add back any increased contributions allowed under this section.
- Add back charitable contributions deducted on the federal return if you took the standard deduction.
- Add back the increased charitable contribution deduction amounts allowed on the federal return under the CARES Act.
- Add back amounts for business meals under IRC 274(n) that were deducted in full on the federal return. South Carolina allows a 50% deduction for qualifying business meals.

Depending on 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. At the end of the federal adjustment, any balance will continue until fully adjusted.
- Adjust the installment method of reporting if:
 - the entire sale has been reported for state purposes, or
 - the entire sale was reported for federal purposes and you wish to continue on an installment basis for state purposes
- Adjust the federal gain or loss to reflect any difference in the South Carolina basis and federal basis.

Line 2: Total additions

Add line a through line e.

Subtractions from federal taxable income:

Enter all numbers on line f through line w as positive numbers even if they are negative numbers on the federal return.

Line f through line w are adjustments which are subtracted from your federal taxable income to determine your South Carolina taxable income.

Line f: State tax refund

If you included your state tax refund on your federal 1040, enter that amount on this line.

Line g: Total and permanent disability retirement income

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. Attach a copy of the physician's statement establishing that you are permanently and totally disabled.

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. In following years, a surviving spouse is only eligible for the retirement deduction on **line p** and not the disability deduction.

Line h: Out-of-state income/gain

Enter:

- income from out-of-state rental property
- income from a business located outside South Carolina, or
- gain from real property located in another state.

Enter the amount as reported on your federal return. Check the appropriate box to indicate the type of income or gain.

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 included in taxable income are reduced by 44% for South Carolina Income Tax purposes.

Net capital gain means the **excess** of the **net long-term** capital gain for the tax year **over** the **net short-term** capital loss for the tax year. The South Carolina holding period for long-term capital gains is the same as the federal holding period. Income received from installment sales and capital gain distribution qualifies for this deduction if the more than one year holding period has been met. Multiply the net capital gain by 44% and enter the result.

Example: A taxpayer reports a long-term (LT) gain on stock (held more than one year) of \$10,000 and a long-term loss on stock held since 1985 of \$3,000. Also reported is a short-term (ST) loss on stock held for six months of \$5,000.

SC Net LT Capital Gain	\$ 7,000 (10,000 - 3,000)
- SC Net ST Capital Loss	- 5,000
<u>SC Net Capital Gain</u>	<u>\$ 2,000</u>
x Gain Deduction	x 44%
Amount to be deducted	\$ 880

Line j: Volunteer deduction

Qualifying 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 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 form certifying their eligibility.
- **Volunteer state constables** qualify if they complete at least 240 logged service time hours per year. They must be designated as a state constable by the State Law Enforcement Division (SLED) prior to the tax year the deduction is first claimed. SLED must provide the volunteer state constable with documentation supporting they have completed the required annual training required for the recently completed fiscal year.

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

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 made between January 1, 2021 and April 15, 2022.

You may deduct 100% of any contribution to the SC Tuition Prepayment Program made between January 1, 2021 and December 31, 2021.

Line l: Active trade or business income deduction

Enter the amount from I-335, line 5, available at dor.sc.gov/forms.

Line m: Interest from US obligations

Enter the interest income from US obligations that you reported as income on your federal Income Tax return. US obligations include savings bonds, treasury notes, and treasury bills. For more information, see **South Carolina Revenue Ruling #16-2**, available at dor.sc.gov/policy.

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 they attended.
- Members of the National Guard and active duty Reserve members may also deduct up to 15 days of customary annual training pay, referred to as **active duty training** or **ADT**.
- Inactive duty Reserve members may also deduct up to 14 days of customary annual training pay, referred to as **active duty training** or **ADT**, plus up to two 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 they attended and up to 24 days of weekend drills (a maximum of 39 days) at the daily rate of pay.

Instructions - 2021 SC1040 - South Carolina Individual Income Tax Return

For more information, see **South Carolina Revenue Ruling #09-16**, available at dor.sc.gov/policy. Do not enter amounts for Military Reserve and National Guard pay included in retirement income. See the instructions for **Line v: Other subtractions** for information about deducting Military Reserve and National Guard retirement income.

Line o: Social Security and/or railroad retirement if taxed on your federal return

Enter the amount of Social Security from Title 2 of the Social Security Act or railroad retirement that was taxed on your federal return.

Line p-1 through line p-3: Retirement deduction

The deduction is allowed for an individual taxpayer who is the original owner of a qualified retirement account. An individual who is **under age 65** may claim a retirement deduction up to \$3,000 on qualified retirement income from their own plan.

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

Line p-1: Include only qualified withdrawals from the taxpayer's own qualified retirement plan.

Line p-2: Include only qualified withdrawals from the spouse's own qualified retirement plan.

Line p-3: A surviving spouse receiving qualified retirement income on behalf of a deceased spouse may deduct up to \$3,000 or \$10,000 of the qualified retirement income, based on the age of the deceased spouse if they were alive. The 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 claimed from the taxpayer's own retirement plan.

If you are claiming the surviving spouse retirement deduction for more than one deceased spouse, calculate the deduction separately for each deceased spouse. Add the surviving spouse retirement deductions and enter the total on line p-3. Attach a statement showing the Date of Birth for each deceased spouse and the separate calculation for each deduction.

Qualified retirement income is income from plans defined in IRC 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.

Disability retirement income due to permanent and total disability, Social Security income, and railroad retirement income do not qualify because these items are not taxed by South Carolina. See line g and line 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.

Reduce the retirement deduction by any military retirement deduction taken.

Worksheet for taxpayer (line p-1)	
1. Maximum deduction allowed for taxpayer based on age (\$3,000 or \$10,000)	1. _____
2. Taxpayer's military retirement deduction (line p-4)	2. _____
3. Taxpayer's retirement deduction available (subtract line 2 from line 1; if less than 0, enter 0)	3. _____
4. Taxpayer's individual qualified retirement income included in federal form (taxable IRA distributions, pensions, and annuities)	4. _____
5. Retirement deduction (lesser of line 3 or line 4) Enter on line p-1 .	5. _____

Worksheet for spouse (line p-2)	
1. Maximum deduction allowed for spouse based on age (\$3,000 or \$10,000)	1. _____
2. Spouse's military retirement deduction (line p-5)	2. _____
3. Spouse's retirement deduction available (subtract line 2 from line 1; if less than 0, enter 0)	3. _____
4. Spouse's individual qualified retirement income included in federal form (taxable IRA distributions, pensions, and annuities)	4. _____
5. Retirement deduction (lesser of line 3 or line 4) Enter on line p-2 .	5. _____

Worksheet for surviving spouse (line p-3) Calculate separately for each deceased spouse.	
1. Maximum deduction allowed for surviving spouse based on age of deceased spouse if they were alive. (\$3,000 or \$10,000 for each deceased spouse)	1. _____
2. Surviving spouse's military retirement deduction (line p-6)	2. _____
3. Surviving spouse's retirement deduction available (subtract line 2 from line 1; if less than 0, enter 0)	3. _____
4. Qualified retirement income received as surviving spouse included in federal form (taxable IRA distributions, pensions, and annuities)	4. _____
5. Retirement deduction (lesser of line 3 or line 4) Enter on line p-3 .	5. _____

Line p-4 through line p-6: Military retirement deduction

An individual with military retirement income included in their South Carolina taxable income may take a deduction up to the amount of military retirement income. Taxpayers filing a joint return must calculate the deduction separately for each spouse based on each individual's age, retirement income, and earned income. Reduce the retirement deduction (line p-1 through line p-3) and the age 65 and older deduction (line q-1 and q-2) by the amount of the military retirement deduction taken.

Retirement income means taxable income received by the taxpayer or the taxpayer's surviving spouse from a qualified military retirement plan. Income that is subject to a penalty for premature distribution does not qualify as retirement income. For a surviving spouse, retirement income includes a retirement benefit plan and dependent indemnity compensation received due to the deceased spouse's military service.

Retirement benefits received for service in the National Guard or Reserves, due to inactive time, are subtracted on line v and are not included in taxable income. Do not include these amounts in the deduction on line p.

Line p-4: Include military retirement income related to the taxpayer's military service.

Line p-5: Include military retirement income related to the spouse's military service.

Line p-6: Include military retirement income received on behalf of a deceased spouse's military service. Apply the deduction in the same manner that it was applied to the deceased spouse.

The surviving spouse military retirement deduction is in addition to any retirement deductions claimed on the taxpayer's own retirement income.

If you are claiming the surviving spouse military retirement deduction for more than one deceased spouse, calculate the deduction separately for each deceased spouse. Add the surviving spouse military retirement deductions and enter the total on line p-6. Attach a statement showing the Date of Birth for each deceased spouse and the separate calculation for each deduction.

Military retirement: Earned income deduction

For 2021, the military retirement deduction based on earned income is limited to \$17,500. Taxpayers must have other earned income in addition to the military retirement. South Carolina earned income is income you receive from services you provide.

Earned income includes	Earned income does not include
wages salaries tips commissions sub-pay self-employment income business income or loss partnership income or loss farm income or loss	gambling winnings bingo winnings interest dividends Social Security benefits IRA distributions retirement plan or annuity benefits unemployment compensation deferred compensation any amount your spouse paid you

Taxpayers under the age of 65 with military retirement income but no earned income are only eligible for the retirement deduction on line p-1 or p-2.

Example 1: A taxpayer under the age of 65 has military retirement income of \$5,000 and earned income of \$4,000. The taxpayer's military retirement deduction is \$4,000.

Instructions - 2021 SC1040 - South Carolina Individual Income Tax Return

- South Carolina net operating loss that is larger than the federal amount is a subtraction. The same loss can only be deducted 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 US 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:

Worksheet for military retirement exclusion				
Inactive Reserve time		=		% exclusion
+ Inactive National Guard time				
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:				
_____ % exclusion	X	total taxable military retirement income shown on federal return	=	excludable military retirement income to be entered on line v

- 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.
A special needs child is:
 1. a person under the age of 18 at the time of adoption
 2. a dependent of a public or private non-profit adoption agency
 3. legally free for adoption
 4. determined by the agency to have specific conditions
 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.
- Subtract 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:
 - o \$2,000 if the qualified deductible is \$1,000 or less
 - o twice the qualified deductible if it is between \$1,000 and \$7,500
 - o \$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.
- If you are eligible for the Preceptor Credit on the TC-62 and you served additional rotations that exceeded the credit limit for the tax year, you may be eligible for a deduction equal to the amount that the credit would have been for the additional rotations. Refer to the TC-62, available at dor.sc.gov/forms, for information on calculating the deduction. For additional information, see SC Revenue Ruling #20-2, available at dor.sc.gov/policy

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.
- Adjust the installment method of reporting if :
 - o the entire sale was reported for state purposes, or
 - o the entire sale was reported for federal purposes and you wish to continue on an installment basis for state purposes
- Adjust the federal gain or loss to reflect any difference in the South Carolina basis and federal basis.

Line w: South Carolina dependent exemption

A South Carolina dependent exemption is allowed for each eligible dependent, including both qualifying children and qualifying relatives. Eligible dependents are dependents claimed on your federal Income Tax return. See worksheet below.

Worksheet for South Carolina dependent exemption	
1. South Carolina dependent exemption amount	1. _____ \$4,300
2. Number of dependents claimed on your federal return	2. _____
3. Allowable deduction (multiply line 1 by line 2) Enter on line w .	3. _____

Line 4: Total subtractions

Add line f through line w and enter the total.

South Carolina tax:

Line 6: Tax on South Carolina taxable income

If your income subject to tax on line 5 is less than \$100,000, use the SC1040 tax tables (SC1040TT) to determine your South Carolina tax. Enter the 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 SC1040TT to compute your tax. Enter the tax on line 6. The SC1040TT is available at dor.sc.gov/forms.

Line 7: Tax on lump-sum distribution

South Carolina follows the federal provisions regarding lump-sum distributions. If you used the federal 4972 for a lump-sum distribution, you must use the SC4972 to compute the South Carolina tax. The SC4972 is available at dor.sc.gov/forms.

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

Do not enter the federal 10% premature early withdrawal penalty on line 7.

Line 8: Tax on active trade or business income

Enter the amount from the I-335, line 9.

Line 9: Tax on excess withdrawals from catastrophe savings accounts

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

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

Credits:

Line 11: Child and Dependent Care Credit

For a full-year resident, the credit is calculated at 7% of the federal child and dependent care expense.

If you are a part-year resident or nonresident, you are not eligible for this credit if you are a resident of a state that does not offer a credit for child and dependent care expense to nonresidents of that state.

If you are an eligible part-year resident or nonresident, calculate the credit at 7% of the prorated federal expenses using your proration percentage from the Schedule NR.

The maximum credit allowed is \$210 for one child or \$420 for two or more children.

You cannot claim this credit if your filing status is Married Filing Separately.

Example A: Full-year resident

Federal child care expense from the federal 2441 is \$2,000

$\$2,000 \times .07 = \140 (allowable credit)

Example B: Part-year resident or nonresident

Federal child care expense from the federal 2441 is \$2,000 and the proration percent from line 45 of Schedule NR is 30%

$\$2,000 \times .30 = \$600 \times .07 = \$42$ (allowable credit)

Line 12: Two Wage Earner Credit

This credit is available to a married couple filing jointly when both spouses have earned income taxed to South Carolina. This credit is **not** allowed on returns with a filing status of Single, Married Filing Separately, or Head of Household.

The multiplier used in computing the Two Wage Earner Credit increases by \$3,333 each year beginning in 2018, until fully phased-in for tax year 2023. For 2021, the credit is computed at .007 of the lesser of \$43,333 or the South Carolina qualified earned income of the spouse with the lower South Carolina qualified earned income for the taxable year.

Use your South Carolina qualified earned income to calculate the credit. Compute your South Carolina qualified earned income by subtracting certain adjustments reported on your federal 1040 from your South Carolina earned income.

Adjustments to subtract are:

- deductible part of self-employment tax
- self-employment SEP, simple and qualified plans
- self-employment health insurance deduction
- IRA deduction
- repayment of sub-pay

South Carolina earned income is generally income you receive from services you provide. Compute the earned income for you and your spouse separately.

Instructions - 2021 SC1040 - South Carolina Individual Income Tax Return

Earned income includes	Earned income does not include
wages salaries tips commissions sub-pay self-employment income business income or loss partnership income or loss farm income or loss	gambling winnings bingo winnings interest dividends Social Security benefits IRA distributions retirement plan or annuity benefits unemployment compensation deferred compensation any amount your spouse paid you

Example: A taxpayer earned a salary taxed to South Carolina of \$40,000. The taxpayer's qualified earned income is \$40,000. Their spouse earned wages of \$17,000 taxed to South Carolina and had an IRA deduction of \$1,000. The spouse's qualified earned income is \$16,000 (\$17,000 - \$1,000). The credit is based on the spouse's qualified earned income, because it is the lesser of the two. The credit is \$112 (\$16,000 x .007).

Worksheet for Two Wage Earner Credit		
	(a) You	(b) Your spouse
1. Wages, salaries, and tips taxed to South Carolina (Do not include pensions or annuities.)	_____	_____
2. Net profit or loss from self-employment (from Schedule C) and any other earned income taxed to South Carolina.	_____	_____
3. Add line 1 and line 2. (This is your total earned income taxed to South Carolina.)	_____	_____
4. Add the adjustment amounts from your federal 1040. (See adjustments above.) If filing Schedule NR, enter amounts from Column B, 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 column (b) is zero or less, you may not take this credit.	_____	_____
6. Enter the lesser of 5(a) or 5(b). Cannot be greater than \$43,333.	_____	_____
7. Allowable credit (multiply the line 6 by .007). Enter on line 12. Cannot be greater than \$303.	_____	_____

Line 13: Other nonrefundable credits

Refer to the instructions for the SC1040TC for descriptions of the nonrefundable tax credits along with the required tax credit schedule for each credit. Most tax credits are computed on separate tax credit schedules.

Attach tax credit schedules for all tax credits you claim, along with the SC1040TC Worksheet and the SC1040TC, to your Income Tax return. We may disallow your tax credits if you do not attach necessary schedules to your return.

Tax payments and refundable credits:

Line 16: South Carolina Income Tax withheld from wages

Enter the total South Carolina tax withheld:

- from your wages and reported on your W-2s as state Income Tax, and
- by a fiduciary on your behalf and reported on your SC41s.

Do not include:

- withholding paid to another state
- federal withholding paid to the IRS
- withholding from a federal 1099
- amounts reported on a South Carolina substitute 1099G/INT

Attach readable copies of your W-2s to the front of your return.

If filing an amended return, you must enter your South Carolina Income Tax withheld from wages on line 16 of your SC1040 and on line 1 of your SCH AMD.

Your employer is responsible for providing you with a W-2. If you do not have a W-2, complete the SC4852 and provide proof of tax withheld. The SC4852 is available at dor.sc.gov/forms.

Instructions - 2021 SC1040 - South Carolina Individual Income Tax Return

Line 17: 2021 Estimated Tax payments

Enter the total Estimated Tax payments you made, including any amount transferred from your 2020 tax return. Do not include nonresident sale of real estate withholding paid on an I-290. Report it on line 19.

Line 18: Amount paid with extension

Enter the amount you paid with your extension request. Check the box on the front of the return to indicate you requested an extension of time to file your return.

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 Tax. The sale is reported to South Carolina on an Individual Income Tax return.

The state Income Tax withheld at the time of the sale is reported to you on an I-290 provided by the closing attorney. Enter the withholding from the I-290 and attach the form to your return.

Line 20: Other SC withholding

Enter the total South Carolina tax withheld from federal 1099s. Attach copies of all 1099s to the front of your return.

Do not include:

- withholding from a W-2
- amounts reported on a South Carolina substitute 1099G/INT
- federal withholding paid to the IRS

If filing an amended return, you must enter your Other SC withholding on line 20 of your SC1040 and on line 1 of your SCH AMD.

Line 21: Tuition tax credit

Refer to the I-319, available at dor.sc.gov/forms, to see if you qualify to claim this credit. If you qualify, complete all information on the 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

Refer to the I-333, I-334, I-360, I-361, and I-385, available at dor.sc.gov/forms, to see if you qualify to claim the credit. Attach the appropriate credit form to the SC1040.

- Enter the amount from I-333 refundable credit for Anhydrous Ammonia Additive on line 22a.
- Enter the amount from I-334 refundable credit for Production and Sale of Milk on line 22b.
- Enter the amount from I-360 refundable credit for Classroom Teacher Expenses on line 22c.
- Enter the amount from I-361 Parental Refundable credit on line 22d.
- Enter the amount from I-385 refundable Motor Fuel Income Tax Credit on line 22e.
- Enter the total other refundable credits on line 22.

Line 23: Total payments

Add line 16 through line 22 and enter the total.

Amended return: Enter the amount from SCH AMD, line 7. If a negative, enter in [brackets].

Line 24: Overpayment

If line 23 is larger than line 15, subtract line 15 from line 23 and enter the overpayment.

Amended return: Enter the amount from line 24 on line 30. (Do not enter amounts on line 26 through line 29).

Example 1 (amended return)

Line 15 = 200

Line 23 = 250 (calculated on SCH AMD)

Line 24 = 50 (250 - 200)

Enter the \$50 refund amount on line 30.

Line 25: Amount due

If line 15 is larger than line 23, subtract line 23 from line 15 and enter the amount due.

Amended return: Enter the amount from line 25 on line 31. (Do not enter amounts on line 26 through line 29.)

Example 1 (amended return):

Line 15 = 200

Line 23 = <125> (negative number, calculated on SCH AMD)

Line 25 = 325 (200 - <125>)

Enter the \$325 tax due amount on line 31.

Example 2 (amended return):

Line 15 = 200

Line 23 = 125 (positive number, calculated on SCH AMD)

Line 25 = 75 (200 - 125)

Enter the \$75 tax due amount on line 31.

Line 26: South Carolina Use Tax

Use Tax is due on purchases outside of South Carolina for use, storage, or consumption in South Carolina. Use Tax is paid to the SCDOR when state Sales and Use Tax has not been collected by the seller.

Line 27: Estimated Tax

Enter the amount of your overpayment that you would like to apply to next year's tax.

Line 28: Contributions for check offs

Refer to the I-330, available at dor.sc.gov/forms, for information about the various funds to which you may contribute. Enter the total from the I-330. Attach the I-330 to your return. Your contribution cannot be made if you do not attach the 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. We will not automatically issue a refund under \$5. However, upon notification we can release the refund. **You are required to mark your refund choice on line 35.**

Line 31: Net tax

Add line 25 and line 29.

Line 32: Late filing and late payment penalties and interest

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

A failure to file penalty is charged for failing to file a tax return on or before its due date, considering 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 the failure continues, not to exceed 25% in total.

A failure to pay penalty is charged for failing to pay the tax on any return on or before its due date. The penalty is 0.5% of the tax if the failure is for not more than one month, with an additional 0.5% for each additional month or fraction of the month the failure continues, not to exceed 25% in total.

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

Find a Penalty and Interest Calculator on our free tax portal, **MyDORWAY**, at dor.sc.gov/calculator.

Line 33: Underpayment of Estimated Tax penalty

You may owe a penalty for underpayment if you did not pay in the lesser of 90% of your tax liability for 2021 or 100% of your tax liability for 2020 in four equal amounts by the required dates.

If your adjusted gross income is \$150,000 or more, the 100% rule is modified to be 110% of the tax shown on your 2020 Income Tax return. Refer to the SC2210, available at dor.sc.gov/forms, to calculate any penalty that may be due.

Exceptions 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 when determining the amount to enter on Line 33.
- Enter an **F** in the box if you are a farmer or fisherman who receives at least two-thirds of your gross income for the year from farming and fishing and you pay your tax due by March 1, 2022.
- Enter a **W** if you are requesting a waiver of your entire penalty. See the SC2210 instructions, available at dor.sc.gov/forms, for information on what qualifies for a waiver of penalty.

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

Line 34: Balance due

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

If you owe \$15,000 or more in connection with any SCDOR return, you must pay electronically according to SC Code Sections 12-54-250 and 12-54-210.

Line 35: Refund options (select one) Direct Deposit is fast and safe!

You can receive your refund by direct deposit, debit card, or paper check. Mark an X in one box to indicate your choice.

- Direct Deposit - The SCDOR deposits your funds into your bank account. This is the fastest, easiest option for most filers. Enter your bank information on line 37.
- Debit card - Your funds are loaded onto a Bank of America debit card. The card is subject to Bank of America program limitations. See the Bank of America disclosure information at the end of these instructions for more information.
- Paper check - The SCDOR can mail you a paper check to the address provided on your return. To avoid delays, make sure the address on your return is correct. This is the slowest, least secure way to receive your funds.

Instructions - 2021 SC1040 - South Carolina Individual Income Tax Return

Line 36: Payment options (select one) Paying electronically is quick and easy!

You can pay your balance using our online tax portal, **MyDORWAY** or by ACH Debit. Mark an **X** in one box to indicate your choice.

- **MyDORWAY** - The quickest, easiest way to pay is using our free online tax portal, **MyDORWAY** at dor.sc.gov/pay. Select **Individual Income Tax Payment** to get started.
- **ACH Debit** - Pay electronically by ACH Debit when you file your return. Enter your bank information, payment withdrawal date, and payment withdrawal amount on line 37. The SCDOR will make a request to your bank for payment of the South Carolina taxes you owe. Your bank will automatically debit your account for the requested funds. No further action is needed on your part!

Line 37: Bank information

You must enter complete and correct account information. If you are requesting direct deposit of your refund and your account information is not complete and correct, we will mail a paper check to the address listed on your return. If you are making a payment by ACH Debit, the withdrawal of the funds will not be successful if your account information is not complete and correct,

You cannot have your funds directly deposited into an account located outside the United States or an ACH Debit withdrawn from an account located outside the United States.

Enter your account information.

1. Mark an **X** to choose checking or savings account.
2. Enter your 9 digit routing transit number (RTN). The RTN should begin with 01 through 12 or 21 through 32. Do not use a deposit slip to verify the RTN.
3. Enter your bank account number (BAN). The BAN contains 17 or fewer alphanumeric digits. Enter the BAN from left to right. Do not enter hyphens, spaces, special symbols, or the check number.
4. If making a payment by ACH Debit, enter the withdrawal date and withdrawal amount of the payment.

Sign and date your return:

You must sign your return. If your filing status is Married Filing Jointly, both spouses must sign.

The return for a deceased taxpayer must be signed by a surviving spouse, an executor, or an administrator. If you are signing as a surviving spouse, write **filing as surviving spouse** by your signature.

If signing as a personal representative, sign in your official capacity and attach the completed 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 SCDOR 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, their signature and Preparer Tax Identification Number (PTIN) or or Federal Employer Identification Number (FEIN) are required in the spaces provided. Penalties are applicable for failure to comply.

Reminders:

Getting a refund? Direct deposit is fast, accurate, and secure!

- With direct deposit, you:
 - get your refund sooner.
 - help save tax dollars.
 - receive your refund in a fast, accurate, and secure way.
 - get your refund deposited directly into your bank account, giving you the fastest access to your refund.

Filing online is faster and more accurate.

- You may qualify to file online or submit your return electronically for free. Visit dor.sc.gov/iit-filing to learn more about your options

Have a balance due? Pay electronically! It's fast and easy!

- Paying online is quick and easy! Use our free and secure tax portal, **MyDORWAY**, at dor.sc.gov/pay to make your payment. Select **Individual Income Tax Payment** to get started.
- On **MyDORWAY**, you can pay by credit card or from your bank account.
- Pay electronically by ACH Debit when you file your return. Enter your bank information on line 37.
 - The SCDOR will make a request to your bank for payment of the South Carolina taxes you owe.
 - Your bank will automatically debit your account for the requested funds. No further action is needed on your part!

Review your return.

- Attach a complete copy of your federal return if you filed federal schedules A, C, D, E, or F, or filed a SCH NR, SC1040TC, I-319, or I-335 with your South Carolina return.
- Make sure you received all of your W-2s and other tax documents.
- Verify all SSNs on your return.
- Double check your name, address, and all math calculations.
- Be sure your return is signed.
- 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.
- If you aren't paying online at dor.sc.gov/pay, mail your SC1040, Individual Income Tax Return, 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

South Carolina Department of Revenue Income Tax Refund Prepaid Debit Card Fee Disclosure and Other Important Disclosures*

You do not have to receive your payments on this benefits card. Ask the benefits office about other ways to receive your benefits.			
Monthly fee	Per purchase	ATM withdrawal	Cash reload
\$0	\$0	\$0 in-network \$2.00** out-of-network	N/A
ATM balance inquiry			\$0
Customer service			\$0 per call
Inactivity			\$0
We charge 9 other types of fees. Here are some of them:			
Replacement card, express delivery			\$15.00
Replacement card, international			\$15.00
*This document entitled 'Fee Disclosure and Other Important Disclosures' is included with, and incorporated in, the South Carolina Department of Revenue Income Tax Refund Prepaid Debit Card Account Agreement.			
** Fees can be lower depending on how and where this card is used.			
See the materials you received with your card for free ways to access your funds and balance information.			
No overdraft/credit feature.			
Your funds are eligible for FDIC insurance.			
For more information about prepaid cards, visit cfpb.gov/prepaid .			
Find details and conditions for all fees and services in the cardholder agreement.			
The South Carolina Department of Revenue Income Tax Refund Prepaid Debit Card is issued by Bank of America. There is no fee to purchase or activate this card.			

Rev 1/19

DPP-047818



DPP-047818

List of all fees for South Carolina Department of Revenue Income Tax Refund Prepaid Debit Card

All fees	Amount	Details
Spend money		
Per purchase with PIN	\$0	
Per purchase with signature	\$0	
Get cash in the U.S.		
ATM withdrawal, in-network	\$0	"In Network" refers to Bank of America ATMs. Locations can be found at www.bankofamerica.com/screfund . You will not be charged a fee by Bank of America.
ATM withdrawal, out-of-network	\$2.00	"Out of Network" refers to all the ATMs outside of Bank of America ATMs. You may also be charged a fee by the ATM operator even if you do not complete a transaction.*
Bank teller cash withdrawal	\$5.00	You will be charged this fee after 1 free after each deposit. Available at financial institutions that accept Visa cards. Limited to available balance only.
Emergency cash transfer, domestic	\$15.00	All emergency cash transfers must be initiated through the Prepaid Debit Card Customer Service Center.
Information		
Customer service	\$0	
Online account information	\$0	
ATM balance inquiry	\$0	
Using your card outside the U.S.		
Each international transaction	2%	Of total U.S. dollar amount of transaction
International ATM withdrawal	\$2.50	This is our fee. You may also be charged a fee by the ATM operator even if you do not complete a transaction.
Bank teller cash withdrawal	\$5.00	You will be charged this fee after 1 free after each deposit. Available at financial institutions that accept Visa cards. Limited to available balance only.
Emergency cash transfer, outside the U.S.	\$30.00	All emergency cash transfers must be initiated through the Prepaid Debit Card Customer Service Center
Other		
Online funds transfer	\$0	
Replacement card, domestic	\$5.00	You will be charged this fee after 1 free replacement
Replacement card, express delivery	\$15.00	Additional charge per request
Replacement card, international	\$15.00	Additional charge per request
Inactive account	\$0	
Paper check fee	\$5.00	

* ATM owners may impose an additional "convenience fee" or "surcharge fee" for certain ATM transactions (a sign should be posted at the ATM to indicate additional fees); however, you will not be charged any additional convenience fee or surcharge fee at a Bank of America ATM. A Bank of America ATM means an ATM that prominently displays the Bank of America name and logo.

Your funds are eligible for FDIC insurance. Your funds are insured up to \$250,000 by the FDIC in the event Bank of America, N.A. fails, if specific deposit insurance requirements are met. See fdic.gov/deposit/deposits/prepaid.html for details.

No overdraft/credit feature.

Contact Bank of America by calling 1.866.472.4959, 1.866.656.5913 (TTY), or 1.423.262.1650 (Collect, when calling outside the U.S.), by mail at Bank of America, P.O. Box 8488, Gray, TN 37615-8488, or visit www.bankofamerica.com/screfund.

For general information about prepaid accounts, visit cfpb.gov/prepaid.

If you have a complaint about a prepaid account, call the Consumer Financial Protection Bureau at 1.855.411.2372 or visit cfpb.gov/complaint.

 To learn about Bank of America's environmental goals and initiatives, go to bankofamerica.com/environment.



2021 INDIVIDUAL INCOME TAX RETURN

Your Social Security Number 	Check if deceased <input type="checkbox"/>
Spouse's Social Security Number 	Check if deceased <input type="checkbox"/>

For the year January 1 - December 31, 2021, or fiscal tax year beginning _____, 2021 and ending _____, 2022

First name and middle initial	Last name		Suffix
Spouse's first name, if married filing jointly	Last name		Suffix
Check if new address <input type="checkbox"/>	Mailing address (number and street, PO Box)		County code
City	State	ZIP	Daytime phone number with area code
Check if address is outside US <input type="checkbox"/>	Foreign country address including postal code		

- **Amended Return:** Check if this is an Amended Return. (Attach Schedule AMD)
 - Check this box if you are a part-year or nonresident filing an SC Schedule NR
 - Check this box only if you are 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
- Name of the combat zone: _____

CHECK YOUR FEDERAL FILING STATUS	(1) <input type="checkbox"/> Single	(3) <input type="checkbox"/> Married filing separately - enter spouse's SSN: _____
	(2) <input type="checkbox"/> Married filing jointly	(4) <input type="checkbox"/> Head of household (5) <input type="checkbox"/> Qualifying widow(er)

Number of dependents claimed on your 2021 federal return _____

Number of dependents claimed that were under the age of 6 years as of December 31, 2021 _____

Number of taxpayers age 65 or older as of December 31, 2021 _____

DEPENDENTS

First name	Last name	Social Security Number	Relationship	Date of birth (MM/DD/YYYY)



INCOME AND ADJUSTMENTS

Your SSN _____

2021

1 Enter federal taxable income from your federal form. If zero or less, enter zero here Nonresident filers: complete Schedule NR and enter total from line 48 on line 5 below ▶	1	Dollars	00
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ADDITIONS TO FEDERAL TAXABLE INCOME

a State tax addback, if itemizing on federal return (see instructions) ▶	a	00	
b Out-of-state losses Type: _____ ▶	b	00	
c Expenses related to National Guard and Military Reserve Income ▶	c	00	
d Interest income on obligations of states and political subdivisions other than South Carolina ▶	d	00	
e Other additions to income (attach explanation - see instructions) ▶	e	00	
2 Total additions (add line a through line e) ▶	2		00
3 Add line 1 and line 2 and enter the total here ▶	3		00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f State tax refund, if included on your federal return ▶	f	00	
g Total and permanent disability retirement income, if taxed on your federal return ▶	g	00	
h Out-of-state income/gain (do not include personal service income) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other _____ ▶	h	00	
i 44% of net capital gains held for more than one year ▶	i	00	
j Volunteer deductions (see instructions) Type: _____ ▶	j	00	
k Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program ▶	k	00	
l Active Trade or Business Income deduction (see instructions) ▶	l	00	
m Interest income from obligations of the US government ▶	m	00	
n Certain nontaxable National Guard or Reserve pay ▶	n	00	
o Social Security and/or railroad retirement, if taxed on your federal return . . ▶	o	00	
p Retirement Deduction (see instructions)			
p-1 Taxpayer (date of birth: _____) ▶	p-1	00	
p-2 Spouse (date of birth: _____) ▶	p-2	00	
p-3 Surviving spouse (date of birth of deceased spouse: _____) ▶	p-3	00	
Military Retirement Deduction (see instructions)			
p-4 Taxpayer (date of birth: _____) ▶	p-4	00	
p-5 Spouse (date of birth: _____) ▶	p-5	00	
p-6 Surviving spouse (date of birth of deceased spouse: _____) ▶	p-6	00	
q Age 65 and older deduction (see instructions)			
q-1 Taxpayer (date of birth: _____) ▶	q-1	00	
q-2 Spouse (date of birth: _____) ▶	q-2	00	
r Negative amount of federal taxable income ▶	r	00	
s Subsistence allowance (multiply _____ days by \$8) ▶	s	00	
t Dependents under the age of 6 years on December 31 of the tax year . . . ▶	t	00	
u Consumer Protection Services ▶	u	00	
v Other subtractions (see instructions) ▶	v	00	
w South Carolina Dependent Exemption (see instructions) ▶	w	00	
4 Total subtractions (add line f through line w) ▶	4	<	00 >
5 Residents: subtract line 4 from line 3 and enter the difference. Nonresidents: enter amount from Schedule NR, line 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SUBJECT TO TAX ▶	5		00
6 TAX on your South Carolina Income Subject to Tax (see SC1040TT) ▶	6	00	
7 TAX on Lump Sum Distribution (attach SC4972) ▶	7	00	
8 TAX on Active Trade or Business Income (attach I-335) ▶	8	00	
9 TAX on excess withdrawals from Catastrophe Savings Accounts ▶	9	00	
10 Add line 6 through line 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX ▶	10		00



Your SSN _____

NON-REFUNDABLE CREDITS

11 Child and Dependent Care (see instructions)	▶	11		00
12 Two Wage Earner Credit (see instructions)	▶	12		00
13 Other nonrefundable credits. Attach SC1040TC and other state returns	▶	13		00
14 Total nonrefundable credits (add line 11 through line 13)		14		00
15 Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here		15		00

PAYMENTS AND REFUNDABLE CREDITS

16 SC income tax withheld (attach W-2 or SC41)	▶	16		00
17 2021 Estimated Tax payments	▶	17		00
18 Amount paid with extension	▶	18		00
19 Nonresident sale of real estate	▶	19		00
20 Other SC withholding (attach 1099)	▶	20		00
21 Tuition tax credit (attach I-319)	▶	21		00
22 Other refundable credits:				
22a Anhydrous Ammonia (attach I-333)	▶	22a		00
22b Milk Credit (attach I-334)	▶	22b		00
22c Classroom Teacher Expenses (attach I-360)	▶	22c		00
22d Parental Refundable Credit (attach I-361)	▶	22d		00
22e Motor Fuel Income Tax Credit (attach I-385)	▶	22e		00
Total refundable credits (add line 22a through line 22e)	▶	22		00

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

23 Add line 16 through line 22 and enter the total here These are your TOTAL PAYMENTS ▶	23		00
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

AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line 31.

26 USE TAX due on online, 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 2022 Estimated Tax	▶	27		00
28 Total Contributions for Check-offs (attach I-330)	▶	28		00
29 Add line 26 through line 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 35 check box entry is required) REFUND ▶		30		00
31 Add line 25 and line 29. If line 29 is larger than line 24, subtract line 24 from line 29, enter the total. This is your tax due		31		00
32 Late filing and/or late payment: Penalties _____ Interest _____ Enter total here ▶		32		00
33 Penalty for Underpayment of Estimated Tax (attach SC2210) Enter exception code from instructions here if applicable _____ ▶		33		00
34 Add line 31 through line 33 and enter your balance due (select payment option on line 36) BALANCE DUE ▶		34		00

REFUND OPTIONS Getting a refund? **Direct deposit is fast, accurate, and secure!**

35 Select one: Direct Deposit (line 37 required) (for US accounts only) Debit Card Paper Check

PAYMENT OPTIONS Have a balance due? **Pay electronically! It's quick and easy!**

36 Select one: MyDORWAY (pay at dor.sc.gov/pay) ACH Debit (enter your US bank information on line 37)

37 Type of Account: Checking Savings

Routing Number (RTN) ▶ Must be 9 digits. The first two numbers of the RTN must be 01 through 32. Bank Account Number (BAN) ▶ 1-17 digits

For payments only: Withdrawal Date ▶ Withdrawal Amount ▶ 00

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your signature	Date	Spouse's signature (if married filing jointly, BOTH must sign)
I authorize the Director of the SCDOR 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
Paid Preparer's Use Only	Preparer signature Date Firm name (or yours if self-employed), address, ZIP	Check if self-employed <input type="checkbox"/> PTIN FEIN Phone

MAIL 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

2021 South Carolina Individual Income Tax Tables (Revised 3/23/21)

If your taxable income is:			If your taxable income is:			If your taxable income is:			If your taxable income is:			If your 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:
			3,000			6,000			11,000			17,000		
0	50	\$0	3,000	3,050	\$0	6,000	6,050	\$87	11,000	11,100	\$304	17,000	17,100	\$665
50	100	\$0	3,050	3,100	\$0	6,050	6,100	\$89	11,100	11,200	\$309	17,100	17,200	\$672
100	150	\$0	3,100	3,150	\$0	6,100	6,150	\$90	11,200	11,300	\$314	17,200	17,300	\$679
150	200	\$0	3,150	3,200	\$2	6,150	6,200	\$92	11,300	11,400	\$319	17,300	17,400	\$686
200	250	\$0	3,200	3,250	\$3	6,200	6,250	\$94	11,400	11,500	\$324	17,400	17,500	\$693
250	300	\$0	3,250	3,300	\$5	6,250	6,300	\$96	11,500	11,600	\$329	17,500	17,600	\$700
300	350	\$0	3,300	3,350	\$6	6,300	6,350	\$98	11,600	11,700	\$334	17,600	17,700	\$707
350	400	\$0	3,350	3,400	\$8	6,350	6,400	\$100	11,700	11,800	\$339	17,700	17,800	\$714
400	450	\$0	3,400	3,450	\$9	6,400	6,450	\$102	11,800	11,900	\$344	17,800	17,900	\$721
450	500	\$0	3,450	3,500	\$11	6,450	6,500	\$104	11,900	12,000	\$349	17,900	18,000	\$728
500	550	\$0	3,500	3,550	\$12	6,500	6,550	\$106	12,000	12,100	\$354	18,000	18,100	\$735
550	600	\$0	3,550	3,600	\$14	6,550	6,600	\$108	12,100	12,200	\$359	18,100	18,200	\$742
600	650	\$0	3,600	3,650	\$15	6,600	6,650	\$110	12,200	12,300	\$364	18,200	18,300	\$749
650	700	\$0	3,650	3,700	\$17	6,650	6,700	\$112	12,300	12,400	\$369	18,300	18,400	\$756
700	750	\$0	3,700	3,750	\$18	6,700	6,750	\$114	12,400	12,500	\$374	18,400	18,500	\$763
750	800	\$0	3,750	3,800	\$20	6,750	6,800	\$116	12,500	12,600	\$380	18,500	18,600	\$770
800	850	\$0	3,800	3,850	\$21	6,800	6,850	\$118	12,600	12,700	\$386	18,600	18,700	\$777
850	900	\$0	3,850	3,900	\$23	6,850	6,900	\$120	12,700	12,800	\$392	18,700	18,800	\$784
900	950	\$0	3,900	3,950	\$24	6,900	6,950	\$122	12,800	12,900	\$398	18,800	18,900	\$791
950	1,000	\$0	3,950	4,000	\$26	6,950	7,000	\$124	12,900	13,000	\$404	18,900	19,000	\$798
			4,000			7,000			13,000			19,000		
1,000	1,050	\$0	4,000	4,050	\$27	7,000	7,100	\$127	13,000	13,100	\$410	19,000	19,100	\$805
1,050	1,100	\$0	4,050	4,100	\$29	7,100	7,200	\$131	13,100	13,200	\$416	19,100	19,200	\$812
1,100	1,150	\$0	4,100	4,150	\$30	7,200	7,300	\$135	13,200	13,300	\$422	19,200	19,300	\$819
1,150	1,200	\$0	4,150	4,200	\$32	7,300	7,400	\$139	13,300	13,400	\$428	19,300	19,400	\$826
1,200	1,250	\$0	4,200	4,250	\$33	7,400	7,500	\$143	13,400	13,500	\$434	19,400	19,500	\$833
1,250	1,300	\$0	4,250	4,300	\$35	7,500	7,600	\$147	13,500	13,600	\$440	19,500	19,600	\$840
1,300	1,350	\$0	4,300	4,350	\$36	7,600	7,700	\$151	13,600	13,700	\$446	19,600	19,700	\$847
1,350	1,400	\$0	4,350	4,400	\$38	7,700	7,800	\$155	13,700	13,800	\$452	19,700	19,800	\$854
1,400	1,450	\$0	4,400	4,450	\$39	7,800	7,900	\$159	13,800	13,900	\$458	19,800	19,900	\$861
1,450	1,500	\$0	4,450	4,500	\$41	7,900	8,000	\$163	13,900	14,000	\$464	19,900	20,000	\$868
1,500	1,550	\$0	4,500	4,550	\$42	8,000	8,100	\$167	14,000	14,100	\$470	20,000	20,100	\$875
1,550	1,600	\$0	4,550	4,600	\$44	8,100	8,200	\$171	14,100	14,200	\$476	20,100	20,200	\$882
1,600	1,650	\$0	4,600	4,650	\$45	8,200	8,300	\$175	14,200	14,300	\$482	20,200	20,300	\$889
1,650	1,700	\$0	4,650	4,700	\$47	8,300	8,400	\$179	14,300	14,400	\$488	20,300	20,400	\$896
1,700	1,750	\$0	4,700	4,750	\$48	8,400	8,500	\$183	14,400	14,500	\$494	20,400	20,500	\$903
1,750	1,800	\$0	4,750	4,800	\$50	8,500	8,600	\$187	14,500	14,600	\$500	20,500	20,600	\$910
1,800	1,850	\$0	4,800	4,850	\$51	8,600	8,700	\$191	14,600	14,700	\$506	20,600	20,700	\$917
1,850	1,900	\$0	4,850	4,900	\$53	8,700	8,800	\$195	14,700	14,800	\$512	20,700	20,800	\$924
1,900	1,950	\$0	4,900	4,950	\$54	8,800	8,900	\$199	14,800	14,900	\$518	20,800	20,900	\$931
1,950	2,000	\$0	4,950	5,000	\$56	8,900	9,000	\$203	14,900	15,000	\$524	20,900	21,000	\$938
			5,000			9,000			15,000			21,000		
2,000	2,050	\$0	5,000	5,050	\$57	9,000	9,100	\$207	15,000	15,100	\$530	21,000	21,100	\$945
2,050	2,100	\$0	5,050	5,100	\$59	9,100	9,200	\$211	15,100	15,200	\$536	21,100	21,200	\$952
2,100	2,150	\$0	5,100	5,150	\$60	9,200	9,300	\$215	15,200	15,300	\$542	21,200	21,300	\$959
2,150	2,200	\$0	5,150	5,200	\$62	9,300	9,400	\$219	15,300	15,400	\$548	21,300	21,400	\$966
2,200	2,250	\$0	5,200	5,250	\$63	9,400	9,500	\$224	15,400	15,500	\$554	21,400	21,500	\$973
2,250	2,300	\$0	5,250	5,300	\$65	9,500	9,600	\$229	15,500	15,600	\$560	21,500	21,600	\$980
2,300	2,350	\$0	5,300	5,350	\$66	9,600	9,700	\$234	15,600	15,700	\$567	21,600	21,700	\$987
2,350	2,400	\$0	5,350	5,400	\$68	9,700	9,800	\$239	15,700	15,800	\$574	21,700	21,800	\$994
2,400	2,450	\$0	5,400	5,450	\$69	9,800	9,900	\$244	15,800	15,900	\$581	21,800	21,900	\$1,001
2,450	2,500	\$0	5,450	5,500	\$71	9,900	10,000	\$249	15,900	16,000	\$588	21,900	22,000	\$1,008
2,500	2,550	\$0	5,500	5,550	\$72	10,000	10,100	\$254	16,000	16,100	\$595	22,000	22,100	\$1,015
2,550	2,600	\$0	5,550	5,600	\$74	10,100	10,200	\$259	16,100	16,200	\$602	22,100	22,200	\$1,022
2,600	2,650	\$0	5,600	5,650	\$75	10,200	10,300	\$264	16,200	16,300	\$609	22,200	22,300	\$1,029
2,650	2,700	\$0	5,650	5,700	\$77	10,300	10,400	\$269	16,300	16,400	\$616	22,300	22,400	\$1,036
2,700	2,750	\$0	5,700	5,750	\$78	10,400	10,500	\$274	16,400	16,500	\$623	22,400	22,500	\$1,043
2,750	2,800	\$0	5,750	5,800	\$80	10,500	10,600	\$279	16,500	16,600	\$630	22,500	22,600	\$1,050
2,800	2,850	\$0	5,800	5,850	\$81	10,600	10,700	\$284	16,600	16,700	\$637	22,600	22,700	\$1,057
2,850	2,900	\$0	5,850	5,900	\$83	10,700	10,800	\$289	16,700	16,800	\$644	22,700	22,800	\$1,064
2,900	2,950	\$0	5,900	5,950	\$84	10,800	10,900	\$294	16,800	16,900	\$651	22,800	22,900	\$1,071
2,950	3,000	\$0	5,950	6,000	\$86	10,900	11,000	\$299	16,900	17,000	\$658	22,900	23,000	\$1,078

2021 South Carolina Individual Income Tax Tables

If your taxable income is:			If your taxable income is:			If your taxable income is:			If your taxable income is:			If your 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:
23,000			29,000			35,000			41,000			47,000		
23,000	23,100	\$1,085	29,000	29,100	\$1,505	35,000	35,100	\$1,925	41,000	41,100	\$2,345	47,000	47,100	\$2,765
23,100	23,200	\$1,092	29,100	29,200	\$1,512	35,100	35,200	\$1,932	41,100	41,200	\$2,352	47,100	47,200	\$2,772
23,200	23,300	\$1,099	29,200	29,300	\$1,519	35,200	35,300	\$1,939	41,200	41,300	\$2,359	47,200	47,300	\$2,779
23,300	23,400	\$1,106	29,300	29,400	\$1,526	35,300	35,400	\$1,946	41,300	41,400	\$2,366	47,300	47,400	\$2,786
23,400	23,500	\$1,113	29,400	29,500	\$1,533	35,400	35,500	\$1,953	41,400	41,500	\$2,373	47,400	47,500	\$2,793
23,500	23,600	\$1,120	29,500	29,600	\$1,540	35,500	35,600	\$1,960	41,500	41,600	\$2,380	47,500	47,600	\$2,800
23,600	23,700	\$1,127	29,600	29,700	\$1,547	35,600	35,700	\$1,967	41,600	41,700	\$2,387	47,600	47,700	\$2,807
23,700	23,800	\$1,134	29,700	29,800	\$1,554	35,700	35,800	\$1,974	41,700	41,800	\$2,394	47,700	47,800	\$2,814
23,800	23,900	\$1,141	29,800	29,900	\$1,561	35,800	35,900	\$1,981	41,800	41,900	\$2,401	47,800	47,900	\$2,821
23,900	24,000	\$1,148	29,900	30,000	\$1,568	35,900	36,000	\$1,988	41,900	42,000	\$2,408	47,900	48,000	\$2,828
24,000	24,100	\$1,155	30,000	30,100	\$1,575	36,000	36,100	\$1,995	42,000	42,100	\$2,415	48,000	48,100	\$2,835
24,100	24,200	\$1,162	30,100	30,200	\$1,582	36,100	36,200	\$2,002	42,100	42,200	\$2,422	48,100	48,200	\$2,842
24,200	24,300	\$1,169	30,200	30,300	\$1,589	36,200	36,300	\$2,009	42,200	42,300	\$2,429	48,200	48,300	\$2,849
24,300	24,400	\$1,176	30,300	30,400	\$1,596	36,300	36,400	\$2,016	42,300	42,400	\$2,436	48,300	48,400	\$2,856
24,400	24,500	\$1,183	30,400	30,500	\$1,603	36,400	36,500	\$2,023	42,400	42,500	\$2,443	48,400	48,500	\$2,863
24,500	24,600	\$1,190	30,500	30,600	\$1,610	36,500	36,600	\$2,030	42,500	42,600	\$2,450	48,500	48,600	\$2,870
24,600	24,700	\$1,197	30,600	30,700	\$1,617	36,600	36,700	\$2,037	42,600	42,700	\$2,457	48,600	48,700	\$2,877
24,700	24,800	\$1,204	30,700	30,800	\$1,624	36,700	36,800	\$2,044	42,700	42,800	\$2,464	48,700	48,800	\$2,884
24,800	24,900	\$1,211	30,800	30,900	\$1,631	36,800	36,900	\$2,051	42,800	42,900	\$2,471	48,800	48,900	\$2,891
24,900	25,000	\$1,218	30,900	31,000	\$1,638	36,900	37,000	\$2,058	42,900	43,000	\$2,478	48,900	49,000	\$2,898
25,000			31,000			37,000			43,000			49,000		
25,000	25,100	\$1,225	31,000	31,100	\$1,645	37,000	37,100	\$2,065	43,000	43,100	\$2,485	49,000	49,100	\$2,905
25,100	25,200	\$1,232	31,100	31,200	\$1,652	37,100	37,200	\$2,072	43,100	43,200	\$2,492	49,100	49,200	\$2,912
25,200	25,300	\$1,239	31,200	31,300	\$1,659	37,200	37,300	\$2,079	43,200	43,300	\$2,499	49,200	49,300	\$2,919
25,300	25,400	\$1,246	31,300	31,400	\$1,666	37,300	37,400	\$2,086	43,300	43,400	\$2,506	49,300	49,400	\$2,926
25,400	25,500	\$1,253	31,400	31,500	\$1,673	37,400	37,500	\$2,093	43,400	43,500	\$2,513	49,400	49,500	\$2,933
25,500	25,600	\$1,260	31,500	31,600	\$1,680	37,500	37,600	\$2,100	43,500	43,600	\$2,520	49,500	49,600	\$2,940
25,600	25,700	\$1,267	31,600	31,700	\$1,687	37,600	37,700	\$2,107	43,600	43,700	\$2,527	49,600	49,700	\$2,947
25,700	25,800	\$1,274	31,700	31,800	\$1,694	37,700	37,800	\$2,114	43,700	43,800	\$2,534	49,700	49,800	\$2,954
25,800	25,900	\$1,281	31,800	31,900	\$1,701	37,800	37,900	\$2,121	43,800	43,900	\$2,541	49,800	49,900	\$2,961
25,900	26,000	\$1,288	31,900	32,000	\$1,708	37,900	38,000	\$2,128	43,900	44,000	\$2,548	49,900	50,000	\$2,968
26,000	26,100	\$1,295	32,000	32,100	\$1,715	38,000	38,100	\$2,135	44,000	44,100	\$2,555	50,000	50,100	\$2,975
26,100	26,200	\$1,302	32,100	32,200	\$1,722	38,100	38,200	\$2,142	44,100	44,200	\$2,562	50,100	50,200	\$2,982
26,200	26,300	\$1,309	32,200	32,300	\$1,729	38,200	38,300	\$2,149	44,200	44,300	\$2,569	50,200	50,300	\$2,989
26,300	26,400	\$1,316	32,300	32,400	\$1,736	38,300	38,400	\$2,156	44,300	44,400	\$2,576	50,300	50,400	\$2,996
26,400	26,500	\$1,323	32,400	32,500	\$1,743	38,400	38,500	\$2,163	44,400	44,500	\$2,583	50,400	50,500	\$3,003
26,500	26,600	\$1,330	32,500	32,600	\$1,750	38,500	38,600	\$2,170	44,500	44,600	\$2,590	50,500	50,600	\$3,010
26,600	26,700	\$1,337	32,600	32,700	\$1,757	38,600	38,700	\$2,177	44,600	44,700	\$2,597	50,600	50,700	\$3,017
26,700	26,800	\$1,344	32,700	32,800	\$1,764	38,700	38,800	\$2,184	44,700	44,800	\$2,604	50,700	50,800	\$3,024
26,800	26,900	\$1,351	32,800	32,900	\$1,771	38,800	38,900	\$2,191	44,800	44,900	\$2,611	50,800	50,900	\$3,031
26,900	27,000	\$1,358	32,900	33,000	\$1,778	38,900	39,000	\$2,198	44,900	45,000	\$2,618	50,900	51,000	\$3,038
27,000			33,000			39,000			45,000			51,000		
27,000	27,100	\$1,365	33,000	33,100	\$1,785	39,000	39,100	\$2,205	45,000	45,100	\$2,625	51,000	51,100	\$3,045
27,100	27,200	\$1,372	33,100	33,200	\$1,792	39,100	39,200	\$2,212	45,100	45,200	\$2,632	51,100	51,200	\$3,052
27,200	27,300	\$1,379	33,200	33,300	\$1,799	39,200	39,300	\$2,219	45,200	45,300	\$2,639	51,200	51,300	\$3,059
27,300	27,400	\$1,386	33,300	33,400	\$1,806	39,300	39,400	\$2,226	45,300	45,400	\$2,646	51,300	51,400	\$3,066
27,400	27,500	\$1,393	33,400	33,500	\$1,813	39,400	39,500	\$2,233	45,400	45,500	\$2,653	51,400	51,500	\$3,073
27,500	27,600	\$1,400	33,500	33,600	\$1,820	39,500	39,600	\$2,240	45,500	45,600	\$2,660	51,500	51,600	\$3,080
27,600	27,700	\$1,407	33,600	33,700	\$1,827	39,600	39,700	\$2,247	45,600	45,700	\$2,667	51,600	51,700	\$3,087
27,700	27,800	\$1,414	33,700	33,800	\$1,834	39,700	39,800	\$2,254	45,700	45,800	\$2,674	51,700	51,800	\$3,094
27,800	27,900	\$1,421	33,800	33,900	\$1,841	39,800	39,900	\$2,261	45,800	45,900	\$2,681	51,800	51,900	\$3,101
27,900	28,000	\$1,428	33,900	34,000	\$1,848	39,900	40,000	\$2,268	45,900	46,000	\$2,688	51,900	52,000	\$3,108
28,000	28,100	\$1,435	34,000	34,100	\$1,855	40,000	40,100	\$2,275	46,000	46,100	\$2,695	52,000	52,100	\$3,115
28,100	28,200	\$1,442	34,100	34,200	\$1,862	40,100	40,200	\$2,282	46,100	46,200	\$2,702	52,100	52,200	\$3,122
28,200	28,300	\$1,449	34,200	34,300	\$1,869	40,200	40,300	\$2,289	46,200	46,300	\$2,709	52,200	52,300	\$3,129
28,300	28,400	\$1,456	34,300	34,400	\$1,876	40,300	40,400	\$2,296	46,300	46,400	\$2,716	52,300	52,400	\$3,136
28,400	28,500	\$1,463	34,400	34,500	\$1,883	40,400	40,500	\$2,303	46,400	46,500	\$2,723	52,400	52,500	\$3,143
28,500	28,600	\$1,470	34,500	34,600	\$1,890	40,500	40,600	\$2,310	46,500	46,600	\$2,730	52,500	52,600	\$3,150
28,600	28,700	\$1,477	34,600	34,700	\$1,897	40,600	40,700	\$2,317	46,600	46,700	\$2,737	52,600	52,700	\$3,157
28,700	28,800	\$1,484	34,700	34,800	\$1,904	40,700	40,800	\$2,324	46,700	46,800	\$2,744	52,700	52,800	\$3,164
28,800	28,900	\$1,491	34,800	34,900	\$1,911	40,800	40,900	\$2,331	46,800	46,900	\$2,751	52,800	52,900	\$3,171
28,900	29,000	\$1,498	34,900	35,000	\$1,918	40,900	41,000	\$2,338	46,900	47,000	\$2,758	52,900	53,000	\$3,178

2021 South Carolina Individual Income Tax Tables

If your taxable income is:			If your taxable income is:			If your taxable income is:			If your taxable income is:			If your 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:
53,000			59,000			65,000			71,000			77,000		
53,000	53,100	\$3,185	59,000	59,100	\$3,605	65,000	65,100	\$4,025	71,000	71,100	\$4,445	77,000	77,100	\$4,865
53,100	53,200	\$3,192	59,100	59,200	\$3,612	65,100	65,200	\$4,032	71,100	71,200	\$4,452	77,100	77,200	\$4,872
53,200	53,300	\$3,199	59,200	59,300	\$3,619	65,200	65,300	\$4,039	71,200	71,300	\$4,459	77,200	77,300	\$4,879
53,300	53,400	\$3,206	59,300	59,400	\$3,626	65,300	65,400	\$4,046	71,300	71,400	\$4,466	77,300	77,400	\$4,886
53,400	53,500	\$3,213	59,400	59,500	\$3,633	65,400	65,500	\$4,053	71,400	71,500	\$4,473	77,400	77,500	\$4,893
53,500	53,600	\$3,220	59,500	59,600	\$3,640	65,500	65,600	\$4,060	71,500	71,600	\$4,480	77,500	77,600	\$4,900
53,600	53,700	\$3,227	59,600	59,700	\$3,647	65,600	65,700	\$4,067	71,600	71,700	\$4,487	77,600	77,700	\$4,907
53,700	53,800	\$3,234	59,700	59,800	\$3,654	65,700	65,800	\$4,074	71,700	71,800	\$4,494	77,700	77,800	\$4,914
53,800	53,900	\$3,241	59,800	59,900	\$3,661	65,800	65,900	\$4,081	71,800	71,900	\$4,501	77,800	77,900	\$4,921
53,900	54,000	\$3,248	59,900	60,000	\$3,668	65,900	66,000	\$4,088	71,900	72,000	\$4,508	77,900	78,000	\$4,928
54,000	54,100	\$3,255	60,000	60,100	\$3,675	66,000	66,100	\$4,095	72,000	72,100	\$4,515	78,000	78,100	\$4,935
54,100	54,200	\$3,262	60,100	60,200	\$3,682	66,100	66,200	\$4,102	72,100	72,200	\$4,522	78,100	78,200	\$4,942
54,200	54,300	\$3,269	60,200	60,300	\$3,689	66,200	66,300	\$4,109	72,200	72,300	\$4,529	78,200	78,300	\$4,949
54,300	54,400	\$3,276	60,300	60,400	\$3,696	66,300	66,400	\$4,116	72,300	72,400	\$4,536	78,300	78,400	\$4,956
54,400	54,500	\$3,283	60,400	60,500	\$3,703	66,400	66,500	\$4,123	72,400	72,500	\$4,543	78,400	78,500	\$4,963
54,500	54,600	\$3,290	60,500	60,600	\$3,710	66,500	66,600	\$4,130	72,500	72,600	\$4,550	78,500	78,600	\$4,970
54,600	54,700	\$3,297	60,600	60,700	\$3,717	66,600	66,700	\$4,137	72,600	72,700	\$4,557	78,600	78,700	\$4,977
54,700	54,800	\$3,304	60,700	60,800	\$3,724	66,700	66,800	\$4,144	72,700	72,800	\$4,564	78,700	78,800	\$4,984
54,800	54,900	\$3,311	60,800	60,900	\$3,731	66,800	66,900	\$4,151	72,800	72,900	\$4,571	78,800	78,900	\$4,991
54,900	55,000	\$3,318	60,900	61,000	\$3,738	66,900	67,000	\$4,158	72,900	73,000	\$4,578	78,900	79,000	\$4,998
55,000			61,000			67,000			73,000			79,000		
55,000	55,100	\$3,325	61,000	61,100	\$3,745	67,000	67,100	\$4,165	73,000	73,100	\$4,585	79,000	79,100	\$5,005
55,100	55,200	\$3,332	61,100	61,200	\$3,752	67,100	67,200	\$4,172	73,100	73,200	\$4,592	79,100	79,200	\$5,012
55,200	55,300	\$3,339	61,200	61,300	\$3,759	67,200	67,300	\$4,179	73,200	73,300	\$4,599	79,200	79,300	\$5,019
55,300	55,400	\$3,346	61,300	61,400	\$3,766	67,300	67,400	\$4,186	73,300	73,400	\$4,606	79,300	79,400	\$5,026
55,400	55,500	\$3,353	61,400	61,500	\$3,773	67,400	67,500	\$4,193	73,400	73,500	\$4,613	79,400	79,500	\$5,033
55,500	55,600	\$3,360	61,500	61,600	\$3,780	67,500	67,600	\$4,200	73,500	73,600	\$4,620	79,500	79,600	\$5,040
55,600	55,700	\$3,367	61,600	61,700	\$3,787	67,600	67,700	\$4,207	73,600	73,700	\$4,627	79,600	79,700	\$5,047
55,700	55,800	\$3,374	61,700	61,800	\$3,794	67,700	67,800	\$4,214	73,700	73,800	\$4,634	79,700	79,800	\$5,054
55,800	55,900	\$3,381	61,800	61,900	\$3,801	67,800	67,900	\$4,221	73,800	73,900	\$4,641	79,800	79,900	\$5,061
55,900	56,000	\$3,388	61,900	62,000	\$3,808	67,900	68,000	\$4,228	73,900	74,000	\$4,648	79,900	80,000	\$5,068
56,000	56,100	\$3,395	62,000	62,100	\$3,815	68,000	68,100	\$4,235	74,000	74,100	\$4,655	80,000	80,100	\$5,075
56,100	56,200	\$3,402	62,100	62,200	\$3,822	68,100	68,200	\$4,242	74,100	74,200	\$4,662	80,100	80,200	\$5,082
56,200	56,300	\$3,409	62,200	62,300	\$3,829	68,200	68,300	\$4,249	74,200	74,300	\$4,669	80,200	80,300	\$5,089
56,300	56,400	\$3,416	62,300	62,400	\$3,836	68,300	68,400	\$4,256	74,300	74,400	\$4,676	80,300	80,400	\$5,096
56,400	56,500	\$3,423	62,400	62,500	\$3,843	68,400	68,500	\$4,263	74,400	74,500	\$4,683	80,400	80,500	\$5,103
56,500	56,600	\$3,430	62,500	62,600	\$3,850	68,500	68,600	\$4,270	74,500	74,600	\$4,690	80,500	80,600	\$5,110
56,600	56,700	\$3,437	62,600	62,700	\$3,857	68,600	68,700	\$4,277	74,600	74,700	\$4,697	80,600	80,700	\$5,117
56,700	56,800	\$3,444	62,700	62,800	\$3,864	68,700	68,800	\$4,284	74,700	74,800	\$4,704	80,700	80,800	\$5,124
56,800	56,900	\$3,451	62,800	62,900	\$3,871	68,800	68,900	\$4,291	74,800	74,900	\$4,711	80,800	80,900	\$5,131
56,900	57,000	\$3,458	62,900	63,000	\$3,878	68,900	69,000	\$4,298	74,900	75,000	\$4,718	80,900	81,000	\$5,138
57,000			63,000			69,000			75,000			81,000		
57,000	57,100	\$3,465	63,000	63,100	\$3,885	69,000	69,100	\$4,305	75,000	75,100	\$4,725	81,000	81,100	\$5,145
57,100	57,200	\$3,472	63,100	63,200	\$3,892	69,100	69,200	\$4,312	75,100	75,200	\$4,732	81,100	81,200	\$5,152
57,200	57,300	\$3,479	63,200	63,300	\$3,899	69,200	69,300	\$4,319	75,200	75,300	\$4,739	81,200	81,300	\$5,159
57,300	57,400	\$3,486	63,300	63,400	\$3,906	69,300	69,400	\$4,326	75,300	75,400	\$4,746	81,300	81,400	\$5,166
57,400	57,500	\$3,493	63,400	63,500	\$3,913	69,400	69,500	\$4,333	75,400	75,500	\$4,753	81,400	81,500	\$5,173
57,500	57,600	\$3,500	63,500	63,600	\$3,920	69,500	69,600	\$4,340	75,500	75,600	\$4,760	81,500	81,600	\$5,180
57,600	57,700	\$3,507	63,600	63,700	\$3,927	69,600	69,700	\$4,347	75,600	75,700	\$4,767	81,600	81,700	\$5,187
57,700	57,800	\$3,514	63,700	63,800	\$3,934	69,700	69,800	\$4,354	75,700	75,800	\$4,774	81,700	81,800	\$5,194
57,800	57,900	\$3,521	63,800	63,900	\$3,941	69,800	69,900	\$4,361	75,800	75,900	\$4,781	81,800	81,900	\$5,201
57,900	58,000	\$3,528	63,900	64,000	\$3,948	69,900	70,000	\$4,368	75,900	76,000	\$4,788	81,900	82,000	\$5,208
58,000	58,100	\$3,535	64,000	64,100	\$3,955	70,000	70,100	\$4,375	76,000	76,100	\$4,795	82,000	82,100	\$5,215
58,100	58,200	\$3,542	64,100	64,200	\$3,962	70,100	70,200	\$4,382	76,100	76,200	\$4,802	82,100	82,200	\$5,222
58,200	58,300	\$3,549	64,200	64,300	\$3,969	70,200	70,300	\$4,389	76,200	76,300	\$4,809	82,200	82,300	\$5,229
58,300	58,400	\$3,556	64,300	64,400	\$3,976	70,300	70,400	\$4,396	76,300	76,400	\$4,816	82,300	82,400	\$5,236
58,400	58,500	\$3,563	64,400	64,500	\$3,983	70,400	70,500	\$4,403	76,400	76,500	\$4,823	82,400	82,500	\$5,243
58,500	58,600	\$3,570	64,500	64,600	\$3,990	70,500	70,600	\$4,410	76,500	76,600	\$4,830	82,500	82,600	\$5,250
58,600	58,700	\$3,577	64,600	64,700	\$3,997	70,600	70,700	\$4,417	76,600	76,700	\$4,837	82,600	82,700	\$5,257
58,700	58,800	\$3,584	64,700	64,800	\$4,004	70,700	70,800	\$4,424	76,700	76,800	\$4,844	82,700	82,800	\$5,264
58,800	58,900	\$3,591	64,800	64,900	\$4,011	70,800	70,900	\$4,431	76,800	76,900	\$4,851	82,800	82,900	\$5,271
58,900	59,000	\$3,598	64,900	65,000	\$4,018	70,900	71,000	\$4,438	76,900	77,000	\$4,858	82,900	83,000	\$5,278

2021 South Carolina Individual Income Tax Tables

If your taxable income is:			If your taxable income is:			If your taxable income is:			If your taxable income is:			If your 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:
83,000			87,000			91,000			95,000			99,000		
83,000	83,100	\$5,285	87,000	87,100	\$5,565	91,000	91,100	\$5,845	95,000	95,100	\$6,125	99,000	99,100	\$6,405
83,100	83,200	\$5,292	87,100	87,200	\$5,572	91,100	91,200	\$5,852	95,100	95,200	\$6,132	99,100	99,200	\$6,412
83,200	83,300	\$5,299	87,200	87,300	\$5,579	91,200	91,300	\$5,859	95,200	95,300	\$6,139	99,200	99,300	\$6,419
83,300	83,400	\$5,306	87,300	87,400	\$5,586	91,300	91,400	\$5,866	95,300	95,400	\$6,146	99,300	99,400	\$6,426
83,400	83,500	\$5,313	87,400	87,500	\$5,593	91,400	91,500	\$5,873	95,400	95,500	\$6,153	99,400	99,500	\$6,433
83,500	83,600	\$5,320	87,500	87,600	\$5,600	91,500	91,600	\$5,880	95,500	95,600	\$6,160	99,500	99,600	\$6,440
83,600	83,700	\$5,327	87,600	87,700	\$5,607	91,600	91,700	\$5,887	95,600	95,700	\$6,167	99,600	99,700	\$6,447
83,700	83,800	\$5,334	87,700	87,800	\$5,614	91,700	91,800	\$5,894	95,700	95,800	\$6,174	99,700	99,800	\$6,454
83,800	83,900	\$5,341	87,800	87,900	\$5,621	91,800	91,900	\$5,901	95,800	95,900	\$6,181	99,800	99,900	\$6,461
83,900	84,000	\$5,348	87,900	88,000	\$5,628	91,900	92,000	\$5,908	95,900	96,000	\$6,188	99,900	100,000	\$6,468
84,000	84,100	\$5,355	88,000	88,100	\$5,635	92,000	92,100	\$5,915	96,000	96,100	\$6,195	\$100,000 or more: Use the tax rate schedule below.		
84,100	84,200	\$5,362	88,100	88,200	\$5,642	92,100	92,200	\$5,922	96,100	96,200	\$6,202			
84,200	84,300	\$5,369	88,200	88,300	\$5,649	92,200	92,300	\$5,929	96,200	96,300	\$6,209			
84,300	84,400	\$5,376	88,300	88,400	\$5,656	92,300	92,400	\$5,936	96,300	96,400	\$6,216			
84,400	84,500	\$5,383	88,400	88,500	\$5,663	92,400	92,500	\$5,943	96,400	96,500	\$6,223			
84,500	84,600	\$5,390	88,500	88,600	\$5,670	92,500	92,600	\$5,950	96,500	96,600	\$6,230			
84,600	84,700	\$5,397	88,600	88,700	\$5,677	92,600	92,700	\$5,957	96,600	96,700	\$6,237			
84,700	84,800	\$5,404	88,700	88,800	\$5,684	92,700	92,800	\$5,964	96,700	96,800	\$6,244			
84,800	84,900	\$5,411	88,800	88,900	\$5,691	92,800	92,900	\$5,971	96,800	96,900	\$6,251			
84,900	85,000	\$5,418	88,900	89,000	\$5,698	92,900	93,000	\$5,978	96,900	97,000	\$6,258			
85,000			89,000			93,000			97,000					
85,000	85,100	\$5,425	89,000	89,100	\$5,705	93,000	93,100	\$5,985	97,000	97,100	\$6,265			
85,100	85,200	\$5,432	89,100	89,200	\$5,712	93,100	93,200	\$5,992	97,100	97,200	\$6,272			
85,200	85,300	\$5,439	89,200	89,300	\$5,719	93,200	93,300	\$5,999	97,200	97,300	\$6,279			
85,300	85,400	\$5,446	89,300	89,400	\$5,726	93,300	93,400	\$6,006	97,300	97,400	\$6,286			
85,400	85,500	\$5,453	89,400	89,500	\$5,733	93,400	93,500	\$6,013	97,400	97,500	\$6,293			
85,500	85,600	\$5,460	89,500	89,600	\$5,740	93,500	93,600	\$6,020	97,500	97,600	\$6,300			
85,600	85,700	\$5,467	89,600	89,700	\$5,747	93,600	93,700	\$6,027	97,600	97,700	\$6,307			
85,700	85,800	\$5,474	89,700	89,800	\$5,754	93,700	93,800	\$6,034	97,700	97,800	\$6,314			
85,800	85,900	\$5,481	89,800	89,900	\$5,761	93,800	93,900	\$6,041	97,800	97,900	\$6,321			
85,900	86,000	\$5,488	89,900	90,000	\$5,768	93,900	94,000	\$6,048	97,900	98,000	\$6,328			
86,000	86,100	\$5,495	90,000	90,100	\$5,775	94,000	94,100	\$6,055	98,000	98,100	\$6,335			
86,100	86,200	\$5,502	90,100	90,200	\$5,782	94,100	94,200	\$6,062	98,100	98,200	\$6,342			
86,200	86,300	\$5,509	90,200	90,300	\$5,789	94,200	94,300	\$6,069	98,200	98,300	\$6,349			
86,300	86,400	\$5,516	90,300	90,400	\$5,796	94,300	94,400	\$6,076	98,300	98,400	\$6,356			
86,400	86,500	\$5,523	90,400	90,500	\$5,803	94,400	94,500	\$6,083	98,400	98,500	\$6,363			
86,500	86,600	\$5,530	90,500	90,600	\$5,810	94,500	94,600	\$6,090	98,500	98,600	\$6,370			
86,600	86,700	\$5,537	90,600	90,700	\$5,817	94,600	94,700	\$6,097	98,600	98,700	\$6,377			
86,700	86,800	\$5,544	90,700	90,800	\$5,824	94,700	94,800	\$6,104	98,700	98,800	\$6,384			
86,800	86,900	\$5,551	90,800	90,900	\$5,831	94,800	94,900	\$6,111	98,800	98,900	\$6,391			
86,900	87,000	\$5,558	90,900	91,000	\$5,838	94,900	95,000	\$6,118	98,900	99,000	\$6,398			

2021 Tax Rate Schedule for taxable income of \$100,000 or more

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

Use this Tax Rate Schedule for any filing status claimed on the SC1040.

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

1. Multiply the amount on line 5 by 7%;
2. Subtract \$529; and
3. 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	(7%)
<hr/>	
7,070	
- 529	subtract \$529 (constant)
<hr/>	
\$6,541	amount of tax, entered on line 6 of SC1040