



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2016 INDIVIDUAL INCOME TAX RETURN

SC1040
(Rev. 7/28/16)
3075

Form with fields for 'Your social security number' and 'Spouse's social security number', each with a 'Check if deceased' checkbox.

DO NOT USE THIS FORM TO FILE A CORRECTED RETURN. SEE SC1040 INSTRUCTIONS FOR ADDITIONAL INFORMATION.

Main form section for personal information: 'For the year January 1 - December 31, 2016, or fiscal tax year beginning 2016 and ending 2017'. Includes fields for first name, last name, spouse's name, mailing address, city, state, zip, area code, and daytime telephone.

Checkboxes for filing status: 'Check this box if you are filing SC Schedule NR (Part-year/Nonresident)', 'Check this box ONLY if filing a composite return on behalf of a partnership or "S" corporation', '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', and 'Check this box if this return is affected by a federally declared DISASTER AREA'.

CHECK YOUR FEDERAL FILING STATUS section with options: (1) Single, (2) Married filing jointly, (3) Married filing separately, (4) Head-of-household, (5) Widow(er) with dependent child. Includes 'Enter spouse's SSN here:' field.

Federal Exemptions section: 'Enter the number of exemptions from your 2016 federal return', 'Enter the number of exemptions listed above that were under the age of 6 years on December 31, 2016', and 'Enter the number of taxpayers age 65 or older, as of December 31, 2016'.

Dependents:

Table with 5 columns: First name, Last name, Social security number, Relationship, Date of birth (MM/DD/YYYY). Contains 4 empty rows for dependent information.



INCOME AND ADJUSTMENTS

2016

1 Enter federal taxable income from your federal form. If zero or less, enter zero here. Dollars **00**
Nonresident filers complete Schedule NR and enter total from line 50 on line 5 below

ADDITIONS TO FEDERAL TAXABLE INCOME

a	State tax addback, if itemizing on federal return (See instructions)	00
b	Out-of-state losses (See instructions) Type: _____	00
c	Expenses related to National Guard and Military Reserve income	00
d	Interest income on obligations of states and political subdivisions other than South Carolina	00
e	Other additions to income. Attach an explanation (See instructions)	00
2	Add lines a through e and enter the total here. These are your total additions	00
3	Add lines 1 and 2 and enter the total here	00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f	State tax refund, if included on your federal return	00	Dollars
g	Total and permanent disability retirement income, if taxed on your federal return	00	
h	Out-of-state income/gain – Do not include personal service income (See instructions) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other _____	00	
i	44% of net capital gains held for more than one year (See instructions)	00	
j	Volunteer deductions (See instructions) Type: _____	00	
k	Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program (See instructions)	00	
l	Active Trade or Business Income deduction (See instructions)	00	
m	Interest income from obligations of the US government	00	
n	Certain nontaxable National Guard or Reserve Pay (See instructions)	00	
o	Social security and/or railroad retirement, if taxed on your federal return	00	
p	Retirement Deduction (See instructions)		
p-1	Taxpayer: date of birth _____	00	
p-2	Spouse: date of birth _____	00	
p-3	Surviving spouse: date of birth of deceased spouse _____	00	
p-4	Military Retirement Deduction (See instructions)		
p-4	Taxpayer: date of birth _____	00	
p-5	Spouse: date of birth _____	00	
p-6	Surviving spouse: date of birth of deceased spouse _____	00	
q	Age 65 and older deduction (See instructions)		
q-1	Taxpayer: date of birth _____	00	
q-2	Spouse: date of birth _____	00	
r	Negative amount of federal taxable income	00	
s	Subsistence allowance ____ days @ \$8.00	00	
t	Dependents under the age of 6 years on December 31 of the tax year	00	
u	Consumer Protection Services	00	
v	Other subtractions (See instructions)	00	

4	Add lines f through v and enter here. These are your total subtractions	00
5	Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount from Schedule NR, line 50. If less than zero, enter zero here. This is your South Carolina INCOME SUBJECT TO TAX	00
6	TAX: enter tax from SOUTH CAROLINA tax tables	00
7	TAX on Lump Sum Distribution (Attach SC4972)	00
8	TAX on Active Trade or Business Income (Attach I-335)	00
9	TAX on excess withdrawals from Catastrophe Savings Accounts	00
10	Add lines 6 through 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX	00
11	Child and Dependent Care (See instructions)	00
12	Two Wage Earner Credit (See instructions)	00
13	Other non-refundable credits. Attach SC1040TC and other state return(s)	00
14	TOTAL non-refundable credits. Add lines 11 through 13 and enter the total here	00
15	SUBTRACT line 14 from line 10. Enter the difference BUT NOT LESS THAN ZERO here	00



PAYMENTS AND REFUNDABLE CREDITS

16 SC INCOME TAX WITHHELD (Attach W-2 or SC41) ▶		00	20 Other SC withholding (Attach Form 1099) ▶		00
17 2016 estimated tax payments ▶		00	21 Tuition tax credit (Attach I-319) ▶		00
18 Amount paid with extension . . ▶		00	22 Other refundable credit(s) ▶		00
19 NR sale of real estate ▶		00	Check <input type="checkbox"/> Anhydrous Ammonia (Attach I-333) Type: <input type="checkbox"/> Milk Credit (Attach I-334) <input type="checkbox"/> Classroom Teacher Expenses (Attach I-360) <input type="checkbox"/> Parental Refundable Credit - ECENC		
23 Add lines 16 through 22 and enter the total here.			These are your TOTAL PAYMENTS		
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			
26 USE TAX due on internet, 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 2017 Estimated Tax ▶	27	00			
28 Total Contributions for Check-offs (Attach I-330) ▶	28	00			
29 Add lines 26 through 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 30a check box entry is required).	30	00	REFUND ▶		
REFUND OPTIONS (subject to program limitations)					
30a Mark one refund choice: <input type="checkbox"/> Direct Deposit (30b required) <input type="checkbox"/> Debit Card* <input type="checkbox"/> Paper Check *SCDOR Income Tax Refund Prepaid Debit Card issued by Bank Of America					
30b Direct Deposit (for US Accounts Only) Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings					
Routing Number (RTN)		<input type="text"/>	Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32		
Bank Account Number (BAN)		<input type="text"/>	1-17 digits		
31 Tax Due: Add lines 25 and 29. If line 29 is larger than line 24, subtract line 24 from line 29 and enter the amount . .	31	00			
32 Late filing and/or late payment: Penalties _____ Interest _____ (See instructions) Enter total here ▶	32	00			
33 Penalty for Underpayment of Estimated Tax (Attach SC2210)	33	00			
(See instructions and enter letter in box if applicable) Exception to Underpayment of Estimated Tax <input type="checkbox"/>					
34 Add lines 31 through 33 and enter the AMOUNT YOU OWE here.	34	00	BALANCE DUE ▶		

Pay electronically free of charge at dor.sc.gov. Click on DORePay and pay with Visa, MasterCard or by Electronic Funds Withdrawal (EFW).

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.

Your signature	Date	Spouse's signature (if married filing jointly, BOTH must sign)
Taxpayer's Email		
I authorize the Director of the SC Department of Revenue 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

If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

Paid Preparer's Use Only	Preparer signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm name (or yours if self-employed) and address and Zip Code			FEIN
				Phone No.

MAIL TO:



REFUNDS OR ZERO TAX
BALANCE DUE

SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100

Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105