



**AMENDED RETURN SCHEDULE**  
Attach to your amended SC1040 Income Tax Return

First name and middle initial	Last name	Suffix	Your Social Security Number
Spouse's first name, if married filing jointly	Last name	Suffix	Spouse's Social Security Number

**Reasons for Amending (check all that apply)**

- ▶  Federal audit or other federal adjustment
- ▶  Federal amended return
- ▶  Net Operating Loss carryforward
- ▶  Change in filing status
- ▶  Change in dependents
- ▶  Change in tax credits
- ▶  Change to SC additions or subtractions
- ▶  Change to SC withholding
- ▶  Other

**Explanation of Changes**

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**Total Payments Worksheet**

1. Total payments, withholding, and refundable credits (Include corrected amounts from SC1040 line 16 through line 22e and any return payments you made)	1.	.00
2. Amounts refunded to you for this period	2.	.00
3. Amount of Use Tax from line 26 of original return	3.	.00
4. Amount transferred to Estimated Tax from line 27 of original return	4.	.00
5. Amount of Contributions for Check-offs from line 28 of original return	5.	.00
6. Add line 2 through line 5	6.	.00
7. Subtract line 6 from line 1	7.	.00

Enter this amount on line 23 of your amended SC1040

**INSTRUCTIONS**

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 this Amended Return Schedule, and submit it with your amended SC1040.

**Reasons for amending:** Check each box for the reasons you are amending your SC1040. 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.

**Explanation of changes:** Provide an explanation of all changes being made on the amended return. Attach any documentation that shows the reason for the changes. Your amended return cannot be processed without an explanation and copies of supporting documentation.

**Required documents:**

If you are amending your return:

- because of a federal audit or adjustment, attach a copy of the IRS audit report or notice.
- because of a federal amended return, attach a copy of the federal 1040X and all schedules.
- for a Net Operating Loss (NOL), attach a schedule showing the NOL carryforward calculation.
- to change your filing status, include your spouse's name and SSN. You cannot change your filing status from Married Filing Jointly to Married Filing Separately after the original return due date has passed.
- to claim an additional dependent, include the name and SSN of the dependent, their relationship to you, and if they are a qualifying child or qualifying relative.
- for a tax credit, attach the tax credit schedule for the credit you are claiming. If the tax credit is for taxes paid to another state, include a copy of your completed tax return from that state.
- to adjust South Carolina additions or subtractions, provide a description of the adjustment and necessary documentation.
- to adjust your withholding, attach copies of all W-2s, SC41s, and/or 1099s.
- for any other reason, provide a detailed explanation of any changes. Include all supporting schedules and any documentation that supports the changes.

**Total Payments Worksheet:** Complete the worksheet to calculate the total payments to include on your amended return.

**Line 1:** Enter corrected amounts on line 16 through line 22e of your amended SC1040. Add these amounts to any payments made with your original return or after it was filed. Enter the total here.

**Line 2:** Enter all amounts previously refunded for the period. This includes the net refund amount from line 30 of your original return and any additional refunds you may have received due to adjustments or previous amended returns. Include amounts that were refunded to you but were offset to outstanding debts. Do not include any portion of the original refund that went to Use Tax, Estimated Tax or contribution check-offs. Do not include any interest you received on your refund.

**Line 3:** Enter the amount of Use Tax from line 26 of your original return. You cannot use the SC1040 and Schedule AMD to amend Use Tax. You must make changes to Use Tax using the UT-3.

**Line 4:** Enter the amount of Estimated Tax from line 27 of your original return. You cannot use the SC1040 and Schedule AMD to amend transfers to Estimated Tax. If you need to make Estimated Tax payments, use the SC1040ES. Find forms at [dor.sc.gov/forms](http://dor.sc.gov/forms).

**Line 5:** Enter the amount of contributions for check-offs from line 28 of your original return. You cannot use the SC1040 and Schedule AMD to amend contributions. If you want to make additional contributions, contact the applicable organization. Refer to the I-330 at [dor.sc.gov/forms](http://dor.sc.gov/forms) for a listing of the funds and organizations.

**Line 7:** Enter the total from line 7 of the worksheet on line 23 of your amended SC1040.

**Prior Years:** For tax years 2018 and before, use the SC1040X to amend your return. Do not use the SC1040 with the amended checkbox or the Schedule AMD. Find forms at [dor.sc.gov/forms](http://dor.sc.gov/forms).

**Social Security Privacy Act Disclosure**

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

**The Family Privacy Protection Act**

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.