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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2019 NONRESIDENT SCHEDULE

SCHEDULE NR
(Rev. 8/13/19)
3081

For the year January 1 - December 31, 2019, or fiscal tax year beginning 2019 and ending 2020

Your name	Your Social Security Number	Spouse's first name	Spouse's Social Security Number
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Dates of SC residency to	Schedule NR is for Nonresidents or Part-year residents	Attach to completed SC1040.
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INCOME AND EXCLUSIONS	INCOME AS SHOWN ON FEDERAL RETURN COLUMN A		SOUTH CAROLINA INCOME COLUMN B	
1 Wages, salaries, tips, etc. 1		00		00
2 Taxable interest income 2		00		00
3 Dividend income 3		00		00
4 State and local Income Tax refunds 4		00		
5 Alimony received 5		00		00
6 Business income or (loss) 6		00		00
7 Capital gain or (loss) 7		00		00
8 Other gains or (losses) 8		00		00
9 Taxable amount of IRA distributions 9		00		00
10 Taxable amount of pensions and annuities 10		00		00
11 Rents, royalties, partnerships, estates, trusts, etc. 11		00		00
12 Farm income or (loss) 12		00		00
13 Unemployment compensation 13		00		00
14 Taxable amount of Social Security benefits 14		00		
15 Other income 15		00		00
16 Total Income: Add lines 1 through 15 16		00		00
ADJUSTMENTS TO INCOME	FEDERAL ADJUSTMENT		SC ADJUSTMENT	
17 Educator expenses 17		00		00
18 Certain business expenses of reservists, performing artists, and fee-based government officials 18		00		00
19 Health savings account deduction 19		00		00
20 Moving expenses 20		00		00
21 Deductible part of self-employment tax 21		00		00

Attach to SC1040

SC adjustment cannot exceed 100% of federal adjustment. Continued on next page.



SC adjustment continued

	COLUMN A	COLUMN B
22 Self-employed SEP, SIMPLE, and qualified plans	00	00
23 Self-employed health insurance deduction	00	00
24 Penalty on early withdrawal of savings	00	00
25 Alimony paid	00	00
26 IRA deduction	00	00
27 Student loan interest deduction	00	00
28 Reserved		
29 Other adjustments	00	00
30 Total adjustments: Add lines 17 through 29	00	00
31 Adjusted gross income: Subtract line 30 from line 16	00	00
SOUTH CAROLINA ADJUSTMENTS		
ADDITIONS		
32 South Carolina additions		00
SUBTRACTIONS		
33 South Carolina dependent exemption (see instructions)		00
34 44% of net capital gains held for more than one year (see instructions)		00
35 Retirement deduction (see instructions)		
a) Taxpayer date of birth:		00
b) Spouse date of birth:		00
c) Surviving spouse - date of birth of deceased spouse:		00
Military retirement deduction (see instructions)		
d) Taxpayer date of birth:		00
e) Spouse date of birth:		00
f) Surviving spouse - date of birth of deceased spouse:		00
36 Age 65 and older deduction (see instructions - must be resident for part of the year)		
a) Taxpayer date of birth:		00
b) Spouse date of birth:		00
37 Deductions for dependents under 6 years of age on December 31 of the tax year. (see instructions - must be resident for part of the year) Date of birth: _____ SSN: _____		
Date of birth: _____ SSN: _____		00
38 Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program. (see instructions)		00
39 Active Trade or Business Income deduction (see instructions)		00
40 Consumer Protection Services		00
41 Other subtractions (see instructions)		00
42 Total South Carolina subtractions: Add lines 33 through 41		00
43 Total South Carolina adjustments: Subtract line 42 from line 32		00
44 SC modified adjusted gross income: Add Column B, line 31 and line 43		00
45 PRORATION: Line 31, Column B divided by line 31, Column A = _____ % (Do not exceed 100%)		
46 DEDUCTIONS ADJUSTMENT: If using the standard deduction, enter the amount from federal form. If itemizing, use worksheet from instructions, and enter the amount from Part IV on line 46 (Total itemized Deductions Adjustment). Also enter the following amounts from the worksheet: Part I (Itemized Deduction) _____ Part II, Worksheet, line 6 (State Taxes) _____ Part III (Other Expenses) _____		00
47 Allowable deductions: Multiply line 46 by _____ % from line 45	<	00 >
48 South Carolina taxable income: Subtract line 47 from line 44, Column B. Enter the difference here and on SC1040, line 5. If line 48 is a negative figure, enter zero on SC1040 line 5		00

Attach this form and a complete copy of your federal return to your SC1040. Check the Schedule NR box on the front of SC1040. Do not submit Schedule NR separately. Your return cannot be processed if this form is submitted separately.