



dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2022 NONRESIDENT SCHEDULE

SCHEDULE NR
(Rev. 3/30/22)
3081

For the year January 1 - December 31, 2022, or fiscal tax year beginning 2022 and ending 2023

Your name	Your Social Security Number	Spouse's first name	Spouse's Social Security Number
Your dates of SC residency to		Spouse's dates of SC residency to	
Schedule NR is for Nonresidents or Part-year residents Attach to completed SC1040.			

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 line 1 through line 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-basis government officials 18	00	00
19 Health savings account deduction 19	00	00
20 Moving expenses for members of the Armed Forces 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.....	22	00
23	Self-employed health insurance deduction	23	00
24	Penalty on early withdrawal of savings	24	00
25	Alimony paid	25	00
26	IRA deduction	26	00
27	Student loan interest deduction	27	00
28	Other adjustments	28	00
29	Reserved	29	
30	Total adjustments: Add line 17 through line 29	30	00
31	Adjusted gross income: Subtract line 30 from line 16	31	00
SOUTH CAROLINA ADJUSTMENTS			
ADDITIONS			
32	South Carolina additions	32	00
SUBTRACTIONS			
33	South Carolina dependent exemption (see instructions)	33	00
34	44% of net capital gains held for more than one year	34	00
35	Retirement deduction (see instructions)		
	a) Taxpayer (date of birth: _____)	35a	00
	b) Spouse (date of birth: _____)	35b	00
	c) Surviving spouse (date of birth of deceased spouse: _____)	35c	00
	Military retirement deduction (see instructions)		
	d) Taxpayer (date of birth: _____)	35d	00
	e) Spouse (date of birth: _____)	35e	00
	f) Surviving spouse (date of birth of deceased spouse: _____)	35f	00
36	Age 65 and older deduction (see instructions - must be resident for part of the year)		
	a) Taxpayer (date of birth: _____)	36a	00
	b) Spouse (date of birth: _____)	36b	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: _____	37	00
38	Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program	38	00
39	Active Trade or Business Income deduction (see instructions)	39	00
40	Consumer Protection Services	40	00
41	Other subtractions (see instructions)	41	00
42	Total South Carolina subtractions: Add line 33 through line 41	42	00
43	Total South Carolina adjustments: Subtract line 42 from line 32	43	00
44	SC modified adjusted gross income: Add Column B, line 31 and line 43	44	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 on line 46. If itemizing, use the Schedule NR instructions , and enter the amount from Part IV on line 46. Enter the following amounts from the instructions: Part I (Itemized Deductions) _____ Part II, Worksheet, line 6 (State Taxes) _____ Part III (Other Expenses) _____	46	00
47	Allowable deductions: Multiply line 46 by _____ % (from line 45)	47	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	48	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. We cannot process your return if this form is submitted separately.