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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE 2023 NONRESIDENT SCHEDULE

SCHEDULE NR (Rev. 4/12/23) 3081

For the year January 1 - December 31, 2023, or fiscal tax year beginning 2023 and ending 2024

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

Table with 4 columns: Line number, Description, Income as Shown on Federal Return (COLUMN A), and South Carolina Income (COLUMN B). Rows 1-15 list various income types with values of 00.

Attach to SC1040

ADJUSTMENTS TO INCOME

Table with 4 columns: Line number, Description, Federal Adjustment, and SC Adjustment. Rows 17-21 list adjustments with values of 00.

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	Other adjustments .....	00	00
29	Reserved .....		
30	<b>Total adjustments:</b> Add line 17 through line 29 .....	00	00
31	<b>Adjusted gross income:</b> Subtract line 30 from line 16 .....	00	00
<b>SOUTH CAROLINA ADJUSTMENTS</b>			
<b>ADDITIONS</b>			
32	South Carolina additions .....		00
<b>SUBTRACTIONS</b>			
33	South Carolina dependent exemption (see instructions) .....		00
34	44% of net capital gains held for more than one year .....		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 .....		00
39	Active Trade or Business Income deduction (see instructions) .....		00
40	Consumer Protection Services .....		00
41	Other subtractions (see instructions) .....		00
42	<b>Total South Carolina subtractions:</b> Add line 33 through line 41 .....		00
43	<b>Total South Carolina adjustments:</b> Subtract line 42 from line 32 .....		00
44	<b>SC modified adjusted gross income:</b> 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 on line 46. If itemizing, <b>use the Schedule NR instructions</b> , 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	<b>Allowable deductions:</b> Multiply line 46 by _____ % (from line 45) .....	47	00
48	<b>South Carolina taxable income:</b> Subtract line 47 from line 44, Column B. Enter the difference <b>here and on the SC1040, line 5</b> . If line 48 is a negative figure, enter zero on the 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 the SC1040. Do not submit the Schedule NR separately. We cannot process your return if this form is submitted separately.