



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**DRIP/TRICKLE IRRIGATION
SYSTEMS CREDIT**

Name	SSN or FEIN
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List the items, purchase prices, and installation costs of your conservation tillage equipment, drip/trickle irrigation systems, and dual purpose combination truck and crane equipment.

1	Conservation tillage equipment *	
2	Drip/trickle irrigation systems (including but not limited to) *	
a	Dams	
b	Pipe	
c	Pumps	
d	Wells	
e	Other items (list here) _____	
3	Dual purpose combination truck and crane equipment *	
4	Enter amount from lines 1, 2, or 3. File a separate TC-1 for each measure	
5	Enter 25% of line 4	
6	Maximum credit allowed	\$2,500
7	Lesser of lines 5 or 6	
8	Enter the amount carried forward from previous years	
9	Add lines 7 and 8	
10	Enter your current tax year liability	
11	Enter the smaller of lines 9 or 10. This is the amount of credit you can use this year	
12	Subtract line 11 from line 9. Unused credit can be carried forward for five years	

* This credit may be claimed only one time for each of the three measures.

INSTRUCTIONS

Use this schedule to compute your credit against Income Tax for the purchase and installation of conservation tillage equipment, drip-trickle irrigation systems, and dual purpose combination truck and crane equipment.

- The credit is for 25% of expenses made in a tax year.
- File a separate SCH TC-1 for each measure.
- Claim the credit only one time for each of the three measures.
- The credit is limited to a maximum of \$2,500 in a tax year.
- Carry any unused credit forward for up to five years.
- For pass-through entities, determine the credit at an entity level to a maximum credit of \$2,500 in a tax year.

Definitions

- Conservation tillage equipment planters and drills: Equipment that plants directly into an undisturbed seedbed (stubble, previous crop residue, cover crop, etc.) with no land preparation prior to planting.
- Drip/trickle irrigation system: A low-pressure, low-volume irrigation that delivers water to the root zone or base of plants through a system of surface and/or subsurface line, tubing, and emitters.
- Dual purpose combination truck and crane equipment: Machinery consisting of a unibodied construction containing a crane mounted to a mobile chassis and is nondetachable to remain operational. The dual purpose truck and crane equipment must be self propelled and be legally allowed to operate on South Carolina highways.

Learn more about the SC Code of Laws at dor.sc.gov/policy.

If filing a paper return, attach this form to your Income Tax return. If filing electronically, keep a copy with your tax records.

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.