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dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

ENERGY EFFICIENT MANUFACTURED HOME CREDIT

SC SCH. TC-53
(Rev. 10/9/19)
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20 _____

Name

SSN or FEIN

You can only claim this credit if you have applied for and received written certification from the South Carolina Energy Office (SCEO).

1. Maximum credit allowed by the SCEO..... 1. $750

2. Enter your Individual or Corporate Income Tax liability before applying any credits..... 2. _____

3. **Available credit** (Enter the lesser of line 1 or line 2)..... 3. _____
   Enter this amount on the SC1040TC or SC1120TC
   Unused credit cannot be carried forward

INSTRUCTIONS

Beginning July 1, 2009 and ending June 30, 2020, an Income Tax credit is available to a taxpayer who purchases a manufactured home, for use in South Carolina, from a retail dealership licensed by the South Carolina Manufactured Housing Board. The manufactured home must meet or exceed the energy saving efficiency requirements or ENERGY STAR program requirements of the United States Environmental Protection Agency or the United States Department of Energy. The SCEO will certify that the manufactured home meets the credit requirements.

Find more information at **energy.sc.gov.**

Line instructions

Line 1: The maximum credit once you receive written certification from the SCEO is $750. Find more information on the certification process at **energy.sc.gov.**

Line 2: Enter your Individual or Corporate Income Tax liability before applying any credits.

Line 3: Enter the lesser of line 1 or line 2. This is the full amount of credit available for this tax year. Enter this amount on the SC1040TC or SC1120TC.

If you file by paper, attach this form and the written certification from the SCEO to your Income Tax return. If you file electronically, keep a copy with your tax records. Unused credit may not be carried forward.

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.

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