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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**EDUCATIONAL CREDIT FOR
EXCEPTIONAL NEEDS CHILDREN'S FUND**

SC SCH.TC-57

(Rev. 10/9/19)
3655

20 _____

dor.sc.gov

Name

SSN or FEIN

- | | |
|---|-------------|
| 1. Amount approved by SCDOR | 1. \$ _____ |
| 2. Current year tax liability | 2. \$ _____ |
| 3. Multiply line 2 by 60% | 3. \$ _____ |
| 4. Allowable credit (lesser of line 1 or line 3)
Enter on SC1040TC or SC1120TC | 4. \$ _____ |

INSTRUCTIONS

The nonrefundable educational credit is available for taxpayers who make qualifying donations to the Educational Credit for Exceptional Needs Children's Fund (or Exceptional SC Scholarship Fund). You will receive a letter from the SCDOR stating the amount of credit you have been approved for based on donations reported by Exceptional SC. Attach a copy of that letter to your Income Tax return claiming the credit.

The credit is limited to 60% of your tax liability. Unused credit cannot be carried forward to future tax years. If you deduct the amount of the donation on your federal return, you must add that amount back to your South Carolina taxable income.

If you file by paper, attach this form to your Income Tax return. If you file 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.

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