



SOUTH CAROLINA EARNED INCOME TAX CREDIT

Name _____

SSN or ITIN _____

Answer these questions to see if you qualify:

Yes

No

A. Were you a full-year resident of South Carolina for the above tax year?
If you answered **No, STOP**. You do not qualify for this credit.

B. Were you eligible for the Earned Income Tax Credit (EITC) on your federal return
for the above tax year?
If you answered **No, STOP**. You do not qualify for this credit.

Credit Calculation

- 1. Earned Income Tax Credit (EITC) allowed on your federal return for the
above tax year 1. _____ .00
- 2. Credit percentage 2. 125%
- 3. South Carolina Earned Income Tax Credit (multiply line 1 by line 2) 3. _____ .00
Enter this amount on the SC1040TC.

INSTRUCTIONS

The South Carolina Earned Income Tax Credit is available for **full-year resident individuals**.

The credit was phased in over five years. Beginning with the 2023 tax year, the credit is 125% of the federal Earned Income Tax Credit.

If you are claiming the credit for a tax year prior to 2023, be sure you are using the TC-60 for the correct tax year. Forms are available at dor.sc.gov/forms.

Example: On their 2023 federal return, Taxpayer A's federal Earned Income Tax Credit was \$1,190.

By multiplying \$1,190 by 125% (the EITC amount allowed by South Carolina in 2023), the taxpayer's South Carolina EITC amount is \$1,488.

Attach this completed schedule to your SC1040.

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.