



301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER #88-5

TO: Vicki Jinnette  
Public Information Officer

FROM: John Swearingen, Manager  
Tax Policy and Procedures Department

DATE: March 31, 1988

EFFECTIVE DATE: Tax Years 1987 and after

SUBJECT: Income Tax/Allocation of Moving Expense Deduction

REFERENCE: S.C. Code Ann. Section 12-7-445 (Supp. 1987)  
S.C. Code Ann. Section 12-7-450 (Supp. 1987)

AUTHORITY: S.C. Code Ann. Section 12-3-140 (1976)  
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.

PURPOSE: This Information Letter is to correct the instruction to Line 48 of Form SC1040NR and applies to taxpayers moving into South Carolina.

A taxpayer moving into South Carolina will be allowed a full deduction for allowable moving expenses taken as an itemized deduction. This deduction is considered an expense related to income earned at a new place of work within South Carolina.

The taxpayer should subtract moving expenses from itemized deductions on line 48 of SC1040NR. The allowable expense should then be added to allowable prorated deductions on line 51. This may be done by entering the result of multiplying line 50 times the percent from line 47 and the allowable moving expense deduction in the margin between lines 51 and 52.