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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

2025 INDIVIDUAL INCOME TAX RETURN

SC1040

(Rev. 4/21/25)

3075

Your Social Security Number 	Check if deceased ☐
Spouse's Social Security Number 	Check if deceased ☐

For the year January 1 - December 31, 2025, or fiscal tax year beginning _____, 2025 and ending _____, 2026

First name and middle initial		Last name		Suffix
Spouse's first name, if married filing jointly		Last name		Suffix
Check if new address ☐	Mailing address (number and street, PO Box)			County code
City	State	ZIP	Daytime phone number with area code	
Check if address is outside US ☐	Foreign country address including postal code			

- **Amended Return:** Check this box if this is an Amended Return. (Attach Schedule AMD). ☐
- **Part-Year/Nonresident:** Check this box if you are a part-year or nonresident filing an SC Schedule NR ☐
- **Composite:** Check this box only if you are filing a composite return on behalf of a Partnership or S Corporation. Do not check this box if you are an individual ☐
- **Extension:** Check this box if you have filed a federal or state extension. ☐
- **Military:** Check this box if you served in a military combat zone during the filing period. ☐
Name of the combat zone: _____

CHECK YOUR FEDERAL FILING STATUS	(1) ☐ Single	(3) ☐ Married filing separately - enter spouse's SSN: _____
	(2) ☐ Married filing jointly	(4) ☐ Head of household (5) ☐ Qualifying surviving spouse

Number of dependents claimed on your 2025 federal return

Number of dependents claimed that were under the age of 6 years as of December 31, 2025

Number of taxpayers age 65 or older as of December 31, 2025

DEPENDENTS

First name	Last name	Social Security Number	Relationship	Date of birth (MM/DD/YYYY)

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**INCOME AND ADJUSTMENTS**

Your SSN _____

2025

1 Enter federal taxable income from your federal form. If zero or less, enter zero here Nonresident filers: complete Schedule NR and enter total from line 48 on line 5 below ▶	1	Dollars	00
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ADDITIONS TO FEDERAL TAXABLE INCOME

a State tax addback, if itemizing on federal return (see instructions) ▶	a	00	
b Out-of-state losses Type: _____ ▶	b	00	
c Expenses related to National Guard and Military Reserve Income ▶	c	00	
d Interest income on obligations of states and political subdivisions other than South Carolina ▶	d	00	
e Other additions to income (attach explanation - see instructions) ▶	e	00	
2 Total additions (add line a through line e) ▶	2		00
3 Add line 1 and line 2 and enter the total here ▶	3		00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f State tax refund, if included on your federal return ▶	f	00	
g Total and permanent disability retirement income, if taxed on your federal return ▶	g	00	
h Out-of-state income/gain (do not include personal service income) Check type of income/gain: ☐ Rental ☐ Business ☐ Other _____ ▶	h	00	
i 44% of net capital gains held for more than one year ▶	i	00	
j Volunteer deductions (see instructions) Type: _____ ▶	j	00	
k Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program ▶	k	00	
l Active Trade or Business Income deduction (see instructions) ▶	l	00	
m Interest income from obligations of the US government ▶	m	00	
n Certain nontaxable National Guard or Reserve pay ▶	n	00	
o Social Security and/or railroad retirement, if taxed on your federal return . . ▶	o	00	
p Retirement Deduction (see instructions) p-1 Taxpayer (date of birth: _____) ▶	p-1	00	
p-2 Spouse (date of birth: _____) ▶	p-2	00	
p-3 Surviving spouse (date of birth of deceased spouse: _____) ▶	p-3	00	
Military Retirement Deduction (see instructions) p-4 Taxpayer (date of birth: _____) ▶	p-4	00	
p-5 Spouse (date of birth: _____) ▶	p-5	00	
p-6 Surviving spouse (date of birth of deceased spouse: _____) ▶	p-6	00	
q Age 65 and older deduction (see instructions) q-1 Taxpayer (date of birth: _____) ▶	q-1	00	
q-2 Spouse (date of birth: _____) ▶	q-2	00	
r Negative amount of federal taxable income ▶	r	00	
s Subsistence allowance (multiply _____ days by \$16) ▶	s	00	
t Dependents under the age of 6 years on December 31 of the tax year . . . ▶	t	00	
u Consumer Protection Services ▶	u	00	
v Other subtractions (see instructions) ▶	v	00	
w South Carolina Dependent Exemption (see instructions) ▶	w	00	
4 Total subtractions (add line f through line w) ▶	4	<	00 >
5 Residents: subtract line 4 from line 3 and enter the difference. Nonresidents: enter amount from Schedule NR line 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SUBJECT TO TAX ▶	5		00
6 TAX on your South Carolina Income Subject to Tax (see SC1040TT) ▶	6	00	
7 TAX on Lump Sum Distribution (attach SC4972) ▶	7	00	
8 TAX on Active Trade or Business Income (attach I-335) ▶	8	00	
9 TAX on excess withdrawals from Catastrophe Savings Accounts ▶	9	00	
10 Add line 6 through line 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX ▶	10		00

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Your SSN _____

NON-REFUNDABLE CREDITS

11 Child and Dependent Care (see instructions)	▶	11		00	
12 Two Wage Earner Credit (see instructions)	▶	12		00	
13 Other nonrefundable credits. Attach SC1040TC and other state returns	▶	13		00	
14 Total nonrefundable credits (add line 11 through line 13)		14			00
15 Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here		15			00

PAYMENTS AND REFUNDABLE CREDITS

16 SC income tax withheld (attach W-2 or SC41)	▶	16		00	
17 2025 Estimated Tax payments	▶	17		00	
18 Amount paid with extension	▶	18		00	
19 Nonresident sale of real estate (paid on I-290)	▶	19		00	
20 Other SC withholding (attach 1099)	▶	20		00	
21 Tuition tax credit (attach I-319)	▶	21		00	
22 Other refundable credits:					
22a Anhydrous Ammonia (attach I-333)	▶	22a		00	
22b Milk Credit (attach I-334)	▶	22b		00	
22c Classroom Teacher Expenses (attach I-360)	▶	22c		00	
22d Parental Refundable Credit (attach I-361)	▶	22d		00	
22e Reserved for future use	▶	22e		00	
Total refundable credits (add line 22a through line 22d)	▶	22			00

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

23 Add line 16 through line 22 and enter the total here These are your TOTAL PAYMENTS ▶	23		00
24 If line 23 is larger than line 15, subtract line 15 from line 23 and enter the overpayment	24		00
25 If line 15 is larger than line 23, subtract line 23 from line 15 and enter the amount due	25		00

AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line 31.

26 USE TAX due on online, mail-order, or out-of-state purchases	▶	26		00	
Use Tax is based on your county's Sales Tax rate. See instructions for more information.					
If you certify that no Use Tax is due, check here . . . ▶ ☐					
27 Amount of line 24 to be credited to your 2026 Estimated Tax	▶	27		00	
28 Total Contributions for Check-offs (attach I-330)	▶	28		00	
29 Add line 26 through line 28 and enter the total here		29			00
30 If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the amount to be refunded to you (line 35 check box entry is required) REFUND ▶		30			00
31 Add line 25 and line 29. If line 29 is larger than line 24, subtract line 24 from line 29, enter the total. This is your tax due		31			00
32 Late filing and/or late payment: Penalties _____ Interest _____ Enter total here ▶		32			00
33 Penalty for Underpayment of Estimated Tax (attach SC2210)					
Enter exception code from instructions here if applicable _____ ▶		33			00
34 Add line 31 through line 33 and enter your balance due (select payment option on line 36) BALANCE DUE ▶		34			00

REFUND OPTIONS Getting a refund? **Direct deposit is fast, accurate, and secure!**35 Select one: ▶ ☐ Direct Deposit (line 37 required) (for US accounts only) ▶ ☐ Paper Check**PAYMENT OPTIONS** Have a balance due? **Pay electronically! It's quick and easy!**36 Select one: ☐ MyDORWAY (pay at dor.sc.gov/pay) ☐ ACH Debit (enter your US bank information on line 37)For payments only: Withdrawal Date ▶ Withdrawal Amount ▶ 0037 Type of Account: ▶ ☐ Checking ▶ ☐ SavingsRouting Number (RTN) ▶ Must be 9 digits. The first two numbers of the RTN must be 01 through 32. Bank Account Number (BAN) ▶ 1-17 digits

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your signature _____ Date _____ Spouse's signature (if married filing jointly, BOTH must sign) _____

I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer.

Yes ☐ No ☐

Preparer's printed name _____

Paid Preparer's Use Only	Preparer signature	Date	Check if self-employed ☐	PTIN
	Firm name (or yours if self-employed), address, ZIP			FEIN
				Phone

MAIL TO: **REFUNDS OR ZERO TAX DUE:** SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100
BALANCE DUE: Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

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