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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

2025 NONRESIDENT SCHEDULE**SCHEDULE NR**

(Rev. 4/2/25)

3081

For the year January 1 - December 31, 2025, or fiscal tax year beginning		2025 and ending		2026
Your name	Your Social Security Number	Spouse's first name	Spouse's Social Security Number	
Your dates of SC residency to		Spouse's dates of SC residency to		Schedule NR is for Nonresidents or Part-year residents. Attach to completed SC1040.

INCOME AND EXCLUSIONS	Income as Shown on Federal Return COLUMN A	South Carolina Income COLUMN B
1 Wages, salaries, tips, etc..... 1	00	00
2 Taxable interest income..... 2	00	00
3 Dividend income..... 3	00	00
4 State and local Income Tax refunds..... 4	00	00
5 Alimony received..... 5	00	00
6 Business income or (loss)..... 6	00	00
7 Capital gain or (loss)..... 7	00	00
8 Other gains or (losses)..... 8	00	00
9 Taxable amount of IRA distributions..... 9	00	00
10 Taxable amount of pensions and annuities..... 10	00	00
11 Rents, royalties, partnerships, estates, trusts, etc..... 11	00	00
12 Farm income or (loss)..... 12	00	00
13 Unemployment compensation..... 13	00	00
14 Taxable amount of Social Security benefits..... 14	00	00
15 Other income..... 15	00	00
16 Total Income: Add line 1 through line 15..... 16	00	00
ADJUSTMENTS TO INCOME	Federal Adjustment	SC Adjustment
17 Educator expenses..... 17	00	00
18 Certain business expenses of reservists, performing artists, and fee-basis government officials..... 18	00	00
19 Health savings account deduction..... 19	00	00
20 Moving expenses for members of the Armed Forces..... 20	00	00
21 Deductible part of self-employment tax..... 21	00	00
22 Self-employed SEP, SIMPLE, and qualified plans..... 22	00	00
23 Self-employed health insurance deduction..... 23	00	00
24 Penalty on early withdrawal of savings..... 24	00	00
25 Alimony paid..... 25	00	00
26 IRA deduction..... 26	00	00
27 Student loan interest deduction..... 27	00	00

Attach to
SC1040

SC adjustment cannot exceed 100% of federal adjustment. Continued on next page.



SC adjustment continued

	COLUMN A	COLUMN B
28 Other adjustments	00	00
29 Reserved		
30 Total adjustments: Add line 17 through line 29	00	00
31 Adjusted gross income: Subtract line 30 from line 16	00	00
SOUTH CAROLINA ADJUSTMENTS		
ADDITIONS		
32 South Carolina additions		00
SUBTRACTIONS		
33 South Carolina dependent exemption (see instructions)		00
34 44% of net capital gains held for more than one year		00
35 Retirement deduction (see instructions)		
a) Taxpayer (date of birth:)		00
b) Spouse (date of birth:)		00
c) Surviving spouse (date of birth of deceased spouse:)		00
Military retirement deduction (see instructions)		
d) Taxpayer (date of birth:)		00
e) Spouse (date of birth:)		00
f) Surviving spouse (date of birth of deceased spouse:)		00
36 Age 65 and older deduction (see instructions - must be resident for part of the year)		
a) Taxpayer (date of birth:)		00
b) Spouse (date of birth:)		00
37 Deductions for dependents under 6 years of age on December 31 of the tax year (see instructions - must be resident for part of the year)		
Date of birth: _____ SSN: _____		
Date of birth: _____ SSN: _____		00
38 Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program		00
39 Active Trade or Business Income deduction (see instructions)		00
40 Consumer Protection Services		00
41 Other subtractions (see instructions)		00
42 Total South Carolina subtractions: Add line 33 through line 41		00
43 Total South Carolina adjustments: Subtract line 42 from line 32		00
44 SC modified adjusted gross income: Add Column B, line 31 and line 43		00
45 PRORATION: Line 31, Column B divided by line 31, Column A = _____ % (do not exceed 100%)		
46 DEDUCTIONS ADJUSTMENT: If using the standard deduction, enter the amount from federal form on line 46. If itemizing, use the Schedule NR instructions, and enter the amount from Part IV on line 46. Enter the following amounts from the instructions:		
Part I (Itemized Deductions)		
Part II, Worksheet, line 6 (State Taxes)		
Part III (Other Expenses)	46	00
47 Allowable deductions: Multiply line 46 by _____ % (from line 45)	<	00
48 South Carolina taxable income: Subtract line 47 from line 44, Column B. Enter the difference here and on the SC1040, line 5. If line 48 is a negative figure, enter zero on the SC1040, line 5.		00

Attach this form and a complete copy of your federal return to your SC1040. Check the Schedule NR box on the front of the SC1040. Do not submit the Schedule NR separately. We cannot process your return if this form is submitted separately.

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