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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

South Carolina Adjustments Schedule

Sch. ADJ
(Rev. 6/24/26)
3754

Name	SSN	Spouse's name	Spouse's SSN

Part 1: South Carolina Additions

a.	Out of state losses (Type: _____)	a.		00
b.	Expenses related to National Guard and Military Reserve Income	b.		00
c.	Interest income on obligations of states and political subdivisions other than SC	c.		00
d.	Other additions (attach an explanation)	d.		00
Total additions (Add line a through line d. Enter the total on page 1, line 2 of the SC1040.)				00

Part 2: South Carolina Subtractions

a.	Negative amount of federal adjusted gross income	a.		00
b.	South Carolina Dependent Exemption	b.		00
c.	Deduction for dependents under the age of 6 years on December 31 of the tax year	c.		00
d.	Social Security and/or railroad retirement, if taxed on your federal return.	d.		00
e.	Total and permanent disability retirement income, if taxed on your federal return	e.		00
f.	National Guard and Reserves retirement exclusion	f.		00
g.	Military Retirement Deduction			
	g-1. Taxpayer (date of birth: _____)	g-1.		00
	g-2. Spouse (date of birth: _____)	g-2.		00
	g-3. Surviving spouse (date of birth of deceased spouse: _____)	g-3.		00
h.	Retirement Deduction			
	h-1. Taxpayer (date of birth: _____)	h-1.		00
	h-2. Spouse (date of birth: _____)	h-2.		00
	h-3. Surviving spouse (date of birth of deceased spouse: _____)	h-3.		00
i.	Age 65 and Older Deduction			
	i-1. Taxpayer (date of birth: _____)	i-1.		00
	i-2. Spouse (date of birth: _____)	i-2.		00
j.	State tax refund, if taxed on your federal return	j.		00
k.	Active Trade or Business Income Deduction	k.		00
l.	Out of state income/gain (do not include personal service income)	l.		00
	Check type of income/gain: ☐ Rental ☐ Business ☐ Other _____			
m.	44% of net capital gains held for more than one year	m.		00
n.	Volunteer deductions (Type: _____)	n.		00
o.	Contributions to the Future Scholar Program or the SC Tuition Prepayment Program	o.		00
p.	Interest income from obligations of the US government	p.		00
q.	Certain nontaxable National Guard or Reserve pay	q.		00
r.	Subsistence allowance (multiply _____ days by $16)	r.		00
s.	Consumer protection services deduction	s.		00
t.	Preceptor deduction	t.		00
u.	Poll worker pay deduction	u.		00
v.	Other subtractions (attach an explanation)	v.		00
Total subtractions (Add line a through line v. Enter the total on page 1, line 5 of the SC1040.)				00