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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

APPRENTICESHIP CREDIT

Use this form to claim a credit for tax
years ending before May 21, 2024

SC SCH.TC-45

(Rev. 7/10/24)

3441

20 _____

Name _____

SSN or FEIN _____

1. Number of qualifying employed apprentices 1. _____

To qualify, employees must:

- begin apprenticeships after 2007
- be employed for at least seven months of the tax year
- be employed based on an apprentice agreement registered with the US Department of Labor's Office of Apprenticeship of the Employment and Training Administration

2. Number of employees on line 1 who qualified for this credit for four previous years 2. _____

3. Subtract line 2 from line 1..... 3. _____

4. Allowable credit (multiply line 3 by \$1,000)..... 4. \$ _____

Individuals: enter the credit on the SC1040TC

Corporations: enter the credit on the SC1120TC

INSTRUCTIONS

A taxpayer is entitled to a \$1,000 credit against Corporate or Individual Income Tax for each qualifying apprentice employed after 2007. The apprentice must be employed for at least seven full months of the tax year under an apprentice agreement registered with the Office of Apprenticeship of the Employment and Training Administration of the US Department of Labor. The credit may be claimed for a maximum of four tax years for each apprentice.

If you file by paper, attach to your Income Tax return. If you file electronically, keep a copy with your tax records.

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.

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