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dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

PREGNANCY RESOURCE TAX CREDIT

SC SCH.TC-68
(Rev. 6/3/26)
3753

20 ______

Name | SSN or FEIN

If credit was received from a pass-through entity, name and FEIN of entity

You may only claim this credit if you, or the pass-through entity named above, have received a credit approval notice from the South Carolina Department of Revenue (SCDOR) for contributions made in the calendar year.

1. Total credit amount that was pre-approved by the SCDOR for the calendar year (from your credit approval notice) .... 1. $ ______
2. Total credit amount that was pre-approved by the SCDOR and passed through to you by the above entity (from your SC1065 K-1 or SC1120S K-1) .... 2. $ ______
3. Total credit (add line 1 and line 2) .... 3. $ ______
4. Amount carried forward from prior tax years .... 4. $ ______
5. Total credit available (add line 3 and line 4) .... 5. $ ______
6. Current year tax liability .... 6. $ ______
7. Current year credit limit (multiply line 6 by 50%) .... 7. $ ______
8. Current year credit (lesser of line 5 or line 7) .... 8. $ ______
   Individuals, Partnerships, and Fiduciaries enter the credit on the SC1040TC.
   Corporations enter the credit on the SC1120TC.
9. Credit carryforward (subtract line 8 from line 5) .... 9. $ ______
   Unused credits can be carried forward for five years.

The credit approved by the SCDOR was based solely upon the information reported on your TC-68A, Application for Pregnancy Resource Tax Credit. This credit amount is subject to an audit, which could result in a change in the allowable credit amount.

INSTRUCTIONS

This credit is available for tax years beginning after 2024 and is repealed on December 31, 2030.

You must receive a credit approval notice from the SCDOR before completing this form. The calendar year is indicated on your notice. Use the TC-68A to apply for the credit with the SCDOR.

A taxpayer who makes voluntary cash contributions during the calendar year to an eligible charitable organization may be eligible for a nonrefundable tax credit, not to exceed 50% of their total tax liability. Unused credits can be carried forward for five years.

The maximum amount of tax credits that may be allocated by the SCDOR in a calendar year cannot exceed $3.5 million. No more than 25% of the $3.5 million can be allocated to a single eligible charitable organization in a calendar year.

The charitable organization must be certified annually by the SCDOR as an eligible organization. A list of eligible organizations is available at **dor.sc.gov/pregnancy-resource-tax-credit**.

Line instructions

Line 1: Enter your total credit amount pre-approved by the SCDOR for the calendar year.

Line 2: Enter your total credit amount pre-approved by the SCDOR for the calendar year passed to you by the pass-through entity.

Line 3: Add line 1 and line 2. This is your credit earned this tax year.

Line 4: Enter the amount of credit carried over from prior years.

Line 5: Add line 3 and line 4. This is your total credit amount.

Line 6: Enter the current year tax liability from your tax return.

Line 7: Multiply line 6 by 50%.

Line 8: Enter the lesser of line 5 or line 7. The credit you can claim is limited to 50% of your tax liability.

Line 9: Subtract line 8 from line 5. This is the amount of credit you can carry forward for up to five years.

If filing a paper return, attach to your Income Tax return. If filing electronically, include the information from this form when you file your return. Keep a copy of this form 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.