



2017 SC1040 INDIVIDUAL INCOME TAX FORM & INSTRUCTIONS

SOUTH CAROLINA DEPARTMENT OF REVENUE

DOR.SC.GOV

JANUARY 2018

(Rev: 11/22/2017)

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CONTACT INFORMATION

Information/Toll Free

844-898-8542

Refund Status

803-898-5300

Forms Request/Toll Free

800-768-3676

Copies of Returns

803-896-1164

Hearing Impaired

800-735-8583

Relay South Carolina

Voice 800-735-2905

TTY 800-735-8583

Taxpayer Advocate

803-898-5444

IMPORTANT INFORMATION

SOUTH CAROLINA ELECTRONIC FILING - Free File, Fillable Forms, and Low Cost filing options are available. Visit dor.sc.gov/iit-filing for more information. We encourage you to FILE ELECTRONICALLY!

CHOOSE DIRECT DEPOSIT - A simple, safe, secure way to have your refund deposited automatically into your checking or savings account! Available on paper and electronic returns. See the SC1040 Instructions for more information.

INDIVIDUAL INCOME TAX HELP - Individual Income Tax help is available by email at IITax@dor.sc.gov or by calling 844-898-8542 and choosing the Individual Income Tax option.

CONFORMITY - South Carolina recognizes the Internal Revenue Code as amended through December 31, 2016, unless otherwise provided. If Internal Revenue Code sections adopted by this State which expired on December 31, 2016 are extended, but otherwise not amended by congressional act during 2017, these sections will also be extended for South Carolina income tax purposes.

2017 LEGISLATIVE UPDATE - A list of significant changes in tax and regulatory laws and regulations enacted during the 2017 legislative session is provided on the Department's website at dor.sc.gov/policy.

2018 Motor Fuel Income Tax Credit – Beginning in 2018, a resident taxpayer (full-year or part-year resident) may claim a refundable credit for the lesser of the increase in South Carolina motor fuel user fee you paid during the tax year or the preventative maintenance costs you incurred in South Carolina during the tax year. The credit is limited to two private passenger motor vehicles or motorcycles. In order to claim the credit, you must keep records (receipts) to prove the date, amount, and type of the preventative maintenance expenses incurred in South Carolina for each vehicle and records (receipts) on the gallons of motor fuel purchased in South Carolina for each vehicle. The SCDOR will not require you to submit the detailed information with your 2018 return. However, the information used to compute your credit should be kept as record to provide SCDOR if the SCDOR questions the credit on your return.

SOUTH CAROLINA USE TAX - Use tax is due on purchases made outside of South Carolina for use, storage, or consumption in South Carolina, when the state Sales and Use tax has not been collected by the seller. Examples include purchases from retailers made online, through out-of-state catalog companies, home shopping networks, or when visiting another state. Use tax can be paid on the SC1040 (line 26), online using MyDORWAY, or by completing the UT-3/UT-3W. A worksheet is included in the SC1040 Instructions to help taxpayers calculate and pay their Use tax.

FORMS - Additional forms are available on our website at dor.sc.gov/forms or by calling the Forms Request Line at 800-768-3676.

DUE DATE FOR FILING - The due date for filing your 2017 South Carolina Individual Income Tax return is April 17, 2018.

MAIL RETURNS TO:

Refunds or Zero Tax:
SC1040 Processing Center
PO Box 101100
Columbia, SC 29211-0100

Balance Due:
Taxable Processing Center
PO Box 101105
Columbia, SC 29211-0105

ONLINE FILING OVERVIEW

Get your refund faster by filing online and choosing direct deposit!

FREE FILE

South Carolina residents may qualify to file their federal and South Carolina returns online for FREE. Vendors that offer FREE federal and South Carolina return filing are listed at **dor.sc.gov/services/free-file**. Each vendor has its own set of qualifications. Please review all vendors to find the best option for you.

Be sure to access these Free File products from **dor.sc.gov/services/free-file** to ensure free filing for both your federal and state returns. You must create a new login name and password if you have previously PAID to use one of the products listed under Free File for South Carolina.



FED/STATE FILING

Taxpayers may file federal and South Carolina returns online through a tax practitioner. Taxpayers can locate a local practitioner by going to the IRS website and conducting a search by zip code. The zip code search is maintained by the IRS based on their latest preparer information. View standard cost online filing options on the SCDOR website at **dor.sc.gov/services/fed-state**.

SOUTH CAROLINA FILLABLE FORMS

South Carolina Fillable Forms is a FREE product designed for taxpayers who file a very simple South Carolina return. It allows you to file your return either by printing it out and mailing it to the SCDOR or submitting electronically. South Carolina Fillable Forms ONLY supports the SC1040, I-319 (Tuition Tax Credit), and I-330 (Contributions for Check-Offs). Not all lines on Form SC1040 are supported and you will not be able to file your federal return using South Carolina Fillable Forms. To access South Carolina Fillable Forms visit **dor.sc.gov/services/scfillable**.



REQUEST A FILING EXTENSION ON MYDORWAY

If you need more time to file your SOUTH CAROLINA return, request an extension (SC4868) on MyDORWAY at **MyDORWAY.dor.sc.gov**. Payment can be submitted by EFW (electronic funds withdrawal) or credit card. This request is an extension of time to file, NOT an extension of time to pay.



ONLINE PAYMENT ON MYDORWAY

If you file your 2017 return online and have a balance due, you can pay using an EFW (electronic funds withdrawal) when your return is transmitted. You can also visit **MyDORWAY.dor.sc.gov** to make an online payment (SC1040-V) using EFW or credit card.

ONLINE FILING INCENTIVE

You have until May 1, 2018 to pay any balance due without incurring penalty and interest IF you file your South Carolina return online. Failure to file and pay by May 1, 2018 will result in penalties and interest from April 17, 2018 until the return is filed and the tax is paid. This incentive does not extend the time for amending your return to claim a refund. THIS SPECIAL INCENTIVE APPLIES ONLY TO THE FILING OF YOUR SOUTH CAROLINA INCOME TAX RETURN BY NON-PAPER METHODS.

INDIVIDUAL INCOME TAX GENERAL INFORMATION

(Rev. 10/5/17)
3556

SHOULD I FILE A SOUTH CAROLINA INCOME TAX RETURN?

Resident taxpayers **under age 65**:

- Were you required to file a federal income tax return which included income taxable by South Carolina? (Residents of South Carolina are taxed on their entire income, regardless of where earned, unless specifically exempted by law.)
- Did you have South Carolina income tax withheld from your wages?

Resident taxpayers **age 65 or older**:

- Married Filing Jointly (Both 65 or older) - Is your gross income greater than the federal gross income filing requirement amount plus \$30,000?
- Any Other Filing Status - Is your gross income greater than the federal gross income filing requirement amount plus \$15,000?
- Did you have South Carolina income tax withheld from your wages?

Nonresidents:

- Did you have South Carolina income tax withheld from your wages?
- Are you a nonresident or part-year resident whose South Carolina gross income is greater than the federal personal exemption amount?

If you answered YES to any one of the questions above, file a South Carolina income tax return.

DO I NEED TO PAY SOUTH CAROLINA USE TAX?

The use tax applies to purchases of tangible personal property from out-of-state retailers for use, storage or consumption in South Carolina. It includes purchases from retailers made via the internet (retailers' websites and retailers' sales on auction sites), through out-of-state catalog companies, home shopping networks or when visiting another state. The tax rate for the use tax is the same as the sales tax. This rate is determined by where the tangible personal property will be used, stored or consumed, regardless of where the sale takes place. Therefore, the tax rate for the use tax will be the 6% state rate plus the applicable local use tax rate for the location where the tangible personal property will be used, stored or consumed.

The purchaser, as an individual, may report and pay their use tax on an SC1040, UT-3 Use Tax Return or electronically through **MyDORWAY.dor.sc.gov**. See the instructions on the UT-3W for additional information and use tax rates by county. If you do not have an SC1040 filing requirement but you need to pay South Carolina use tax, you can report and pay on the UT-3 Use Tax Return or electronically at **MyDORWAY.dor.sc.gov**. Please visit our website **dor.sc.gov** for additional information, forms and access to MyDORWAY.

AM I A RESIDENT OR A NONRESIDENT?

The following definitions will help you decide: You are a South Carolina **resident**, even if you live outside South Carolina, when:

1. Your intention is to maintain South Carolina as your permanent home, AND
2. South Carolina is the center of your financial, social and family life; AND
3. When you are away, South Carolina is the place to which you intend to return.

You are a **nonresident** if your permanent home is outside South Carolina all year and none of the above applies.

WHAT IS MY STATUS IF I MOVED INTO OR OUT OF SOUTH CAROLINA DURING THE TAX YEAR?

You are a part-year resident. As a part-year resident, you may consider yourself a full-year resident or a nonresident.

- If you elect to file as a full-year resident, file SC1040. Report all your income as though you were a resident for the entire year. You will be allowed a credit for taxes paid on income taxed by South Carolina and another state. You must complete SC1040TC and attach a copy of the other state's income tax return.
- If you elect to file as a nonresident, file SC1040 with Schedule NR. You will be taxed only on income earned while a resident in South Carolina and will prorate your deductions and exemptions. All personal service income earned in South Carolina must be reported to this state.

You may **choose** the way that is most advantageous to you. **This option is only available for the year you are a part-year resident. You must also attach a copy of your federal return.**

I AM A NONRESIDENT OF SOUTH CAROLINA BUT WORK IN SOUTH CAROLINA. HOW SHOULD I FILE?

File SC1040 with Schedule NR. You will be taxed only on income earned in South Carolina and will prorate your deductions and exemptions. All personal service income (wages, consulting, etc.) earned in South Carolina must be reported to this state.

I AM A RESIDENT FOR ONLY PART OF THE YEAR. HOW SHOULD I FILE?

An individual who is a South Carolina resident for only part of the year may choose one of two filing methods:

1. Complete Schedule NR, including in Column B only those amounts that are taxable to South Carolina, and attach to SC1040, **or**
2. File SC1040, including all federal taxable income, and attach SC1040TC to claim a credit for taxes paid to another state.

I AM A FULL-YEAR SOUTH CAROLINA RESIDENT BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE?

If you file a **joint** federal return, you must file a **joint** South Carolina return SC1040 with Schedule NR. The resident

spouse will report to South Carolina all income for the entire year. The spouse who is not a resident on the joint return will only report income earned in this state, if any.

If you file **separate** federal returns, you must file a **separate** South Carolina return. Your spouse must also file a **separate** South Carolina return if he/she has income taxable by South Carolina.

I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

South Carolina Resident: If you enter the armed forces when you are a South Carolina resident, you do not lose your South Carolina residency status, even if you are absent from this state on military orders. You are subject to the same residency requirements as any other South Carolina resident and are required to file a South Carolina income tax return.

Nonresident: If you are not a South Carolina resident but are stationed in this state by military orders, **your military income** is not subject to South Carolina tax. However, if you have **other earned income** subject to South Carolina tax, file SC1040 with Schedule NR. Your spouse may be exempt from South Carolina income tax on income from services performed in South Carolina under the Federal Military Spouses Residency Relief Act. See Schedule NR instructions for more information. South Carolina **DOES** tax other income earned in this state by you or your spouse.

WHEN SHOULD I FILE MY RETURN?

RETURNS FOR CALENDAR YEAR 2017: File on or before April 17, 2018.

RETURNS FOR FISCAL YEAR TAX PERIODS: Due on or before the fifteenth (15th) day of the fourth month following the close of your tax year. Identify the fiscal year period at the top of the return in the space provided and write "FISCAL" in large letters across the face of the return.

Electronic Filing: See electronic filing options for May 1 incentive.

NEED MORE TIME TO FILE?

If you need more time to file your South Carolina return, note the following:

- You may file an extension and pay online through our website **MyDORWAY.dor.sc.gov**.
- **If you will receive a refund** of state income taxes, South Carolina will allow you the same length of time that is allowed by your federal extension. If you do not have a federal extension, then you must file a SC4868 by April 17, 2018.
- When you file your return, check the appropriate box on the front of the SC1040 and attach a copy of your federal extension or SC4868 to the back of your South Carolina return.

If you expect to owe additional tax by the April 17 due date, and you need more time to file your South Carolina income tax return:

- You must pay at least 90 percent of your state tax due to the Department of Revenue on a South Carolina SC4868 or file and pay online through **MyDORWAY.dor.sc.gov** by April 17, 2018.
- Remember, an extension only allows you additional time to file your return. Your tax must still be paid to avoid failure to pay penalty and interest.
- Be sure to enter any South Carolina payments paid on an extension request on SC1040, line 18.

Be sure to attach a copy of the extension to the back of your South Carolina return when you file. Check the appropriate box on the front of the SC1040.

MORE TIME TO FILE DOES NOT MEAN MORE TIME TO PAY YOUR TAXES!

You will owe interest from April 17, 2018 to date of payment. A penalty may also be charged after April 17 if an additional payment is required. To avoid the penalty, you must: 1) pay at least 90 percent of the tax by April 17, 2018, and 2) pay the additional balance, if any, within the extended time period.

FRAUDULENT RETURN

Any person who deliberately fails to file a return, files a fraudulent return or attempts to evade the tax in any manner may be liable for a penalty up to \$10,000 or imprisoned for not more than five years or both.

I AM GETTING AN INCOME TAX REFUND THIS YEAR. WHEN WILL I GET MY REFUND?

Returns which are filed early are usually processed more quickly than returns filed closer to April 17. Ordinarily, within three weeks after we receive your **complete** return we will mail your refund. Therefore, please allow at least five weeks for your refund to arrive before you contact us. Visit our website at **dor.sc.gov** or call 1-844-898-8542.

DECEASED TAXPAYERS

If a person received income during this tax year but died before filing a return, the South Carolina income tax return should be filed by the surviving spouse, executor or administrator. Use the same filing status that was used on the final federal income tax return. Check the appropriate box beside the decedent's social security number. The due date for filing is the same as for federal purposes. In the area where you sign the return, write "Filing as a surviving spouse," if appropriate. A personal representative filing the return must sign in his or her official capacity and attach SC1310. Any refund will be issued to the decedent's surviving spouse or estate.

ROUND OFF CENTS TO THE NEAREST WHOLE DOLLAR.

You **must** round off cents to the nearest whole dollar on your return and schedules. You must drop amounts less than 50 cents. Increase amounts of 50 to 99 cents to the next dollar. For example: \$2.15 becomes \$2.00; \$4.75 becomes \$5.00; and \$3.50 becomes \$4.00.

WHAT TAX RECORDS DO I NEED TO KEEP?

Keep a copy of your return. Also, keep the original or a copy of any schedules, worksheets or statements used to prepare your return. Keep your records that support an item of income or a deduction appearing on a tax return until the limitations period for the return runs out. The limitations period is generally **THREE YEARS** from the date the return was filed or due to be filed, whichever is later.

Save any records concerning property, home, stocks, and business property you bought and may sell later. The records kept should show the purchase price, date and related cost, and for real property, cost and date of improvements. Your return may be audited by the IRS or the South Carolina Department of Revenue. If audited, the law requires you to show proof of your income, expenses, and cost of assets.

WHAT IF I AM AUDITED BY THE IRS?

If you receive a refund or owe additional federal tax, file an Amended Individual Income Tax return, SC1040X, after the federal audit report becomes final.

WHEN SHOULD I FILE AN AMENDED SOUTH CAROLINA RETURN?

File an Amended Individual Income Tax return, SC1040X, any time you need to correct your South Carolina return. If you amend your federal return, generally you will need to amend your state return. You may apply for a refund on either an amended or delinquent return for any tax period which is open under the statute of limitations. A refund will not be issued for requests received beyond the limitations period.

In general, a claim for refund must be filed within 3 years from the date the return was filed or originally due or 2 years from the date the tax was paid. If a claim is filed within 3 years from when the return was filed or originally due, the refund is limited to the tax paid within the past 3 years plus the period of any extension. Withholding, estimated taxes, and amounts paid with extensions are considered to have been paid on the date the return was originally due. If a claim is not filed within 3 years from the date when the return was filed or originally due, the refund is limited to tax paid during the past 2 years.

REFUND SETOFFS

The South Carolina Department of Revenue assists other State agencies, institutions of higher learning, political subdivisions of the State, and the Internal Revenue Service in the collection of overdue accounts. All or part of your refund can be sent directly to these "claimant" agencies if they notify the Department that you have a past due account with them.

The South Carolina Department of Revenue charges the taxpayer a \$25.00 administrative fee to complete a refund "setoff." If any of your refund is sent to a claimant agency, the Department will notify you in writing. If your refund exceeds the amount owed the claimant agency plus the administrative fee, the balance will be mailed to you.

If you believe you do not owe the debt, the amount sent was incorrect, or the debt has already been paid, you must contact the claimant agency.

WHO MUST FILE A DECLARATION OF ESTIMATED TAX?

Generally, you must file a Declaration of Estimated Tax, SC1040ES, for the year 2018 if you estimate that your tax will be \$100 or more and the total amount of income tax that will be withheld will be less than the lesser of:

1. 90% of the tax to be shown on your 2018 income tax return,
or
2. 100% of the tax shown on your 2017 income tax return (if your 2017 return covered all 12 months of the year). However, if your adjusted gross income is \$150,000 or more, the 100% rule is modified to be 110% of the tax shown on your 2017 income tax return.

Wage earners who do not have enough tax withheld from their wages must file a Declaration of Estimated Tax, SC1040ES for the year. You have two methods for paying: 1) increase the amount your employer withholds from your wages, or 2) pay estimated tax in addition to the usual amount withheld from your wages.

Taxpayers earning personal service income in another state on which tax withholding was due to the other state and was withheld can be relieved of declaration penalty.

Self-employed people who do not have South Carolina tax withheld from their income must file a Declaration of Estimated Tax, SC1040ES for the year. **Recipients of taxable pension and annuities** who do not have at least 90 percent of their South Carolina income tax liability withheld must file an SC1040ES.

WHO DOES NOT HAVE TO FILE A DECLARATION OF ESTIMATED TAX?

Farmers and commercial fishermen do not have to file a declaration if at least two thirds of their gross income is from farming or fishing, but must file their return and pay all tax due by March 1. If March 1 falls on a weekend, then the due date is the next business day.

HOW DO I FILE ESTIMATED TAX?

You can file and pay your SC1040ES online through **MyDORWAY.dor.sc.gov** either by credit card or electronic funds withdrawal. If mailing your payment, forms can be printed from our website **dor.sc.gov** under the Forms tab.

CHANGE NAME OR ADDRESS

Let us know your new name and/or address. Complete SC8822, which is available on our website at **dor.sc.gov**.

SC1040 INSTRUCTIONS 2017 (Rev. 11/16/17)

IMPORTANT INFORMATION BEFORE YOU BEGIN

For tax year 2017, unless you have a valid extension, the due date is **April 17, 2018** and the deadline to claim a refund is April 15, 2021.

COMPLETE YOUR FEDERAL RETURN BEFORE YOU BEGIN YOUR SOUTH CAROLINA TAX RETURN. YOUR COMPLETED FEDERAL RETURN WILL CONTAIN INFORMATION WHICH YOU MUST ENTER ON THE SOUTH CAROLINA RETURN.

The references to form numbers and line descriptions on federal income tax forms were correct at the time of printing. If they have changed and you are unable to determine the proper line to use, please contact the SC Department of Revenue individual income tax section at 1-844-898-8542 or by email ITax@dor.sc.gov. These instructions are to be used as a guide in the preparation of a South Carolina individual income tax return and are not intended to cover all provisions of the law.

If you were required to use federal schedules C, D, E and/or F with your federal return or filed a Schedule NR, SC1040TC, I-319 and/or I-335 with your South Carolina return, attach a copy of your completed federal return and schedule(s) to your South Carolina return.

Form SC1040X should be used to correct or change an SC1040 that you have previously filed. SC1040X can be filed only **after** you have filed an original return.

NOTE ON CONFORMITY: Due to publication deadlines, conformity issues are not addressed in our instructions.

NAME, ADDRESS AND SOCIAL SECURITY NUMBER

Print or type your social security number. A check box is provided to indicate if the taxpayer is deceased.

Print or type your name, mailing address, and the county code of the county in which you live. See county code listing in these instructions. A check box is provided to indicate if this is a new mailing address. **Make sure your mailing address is complete and accurate on your return.**

For a foreign address, check the box indicating that the address is outside the United States. In the box provided print or type the complete foreign address including postal code.

If you are married and filing a joint return, fill in your spouse's name and your spouse's social security number.

If you are married and filing separate returns, **do not include your spouse's name or social security number in this section. Fill in your spouse's social security number next to box # 3 in the filing status section.**

If the taxpayer or spouse died during the taxable year, check the box by the decedent's social security number.

SOCIAL SECURITY PRIVACY ACT DISCLOSURE

It is mandatory that you provide your social security number on this tax form. 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 SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes and to process any refund due you.

ITIN - INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER

If you are a nonresident or resident alien and cannot get a social security number, you may contact the Internal Revenue Service to apply for and obtain an individual taxpayer identification number (ITIN) for the purpose of filing income tax returns. South Carolina will accept this number in place of a social security number for the purposes of processing your individual income tax returns. For information on obtaining an ITIN, please contact the Internal Revenue Service at 1-800-829-1040 or go to www.irs.gov.

CHECK BOXES

Nonresidents for the entire year and part-time residents electing to file as a nonresident should check the box and attach Schedule NR to the completed SC1040. **Do not submit the Schedule NR separately.**

If you are filing a composite return for a partnership or S corporation, check the box and see I-348 Composite Instructions for more information on filing a composite return. Do not check this box if you are an individual.

If you filed a federal or state extension, check the box.

If you served in a Military Combat Zone during the filing period, check the box and enter the combat zone.

If your return is affected by a federally declared Disaster Area, check the box and enter the disaster area.

FILING STATUS

Check the same filing status you checked on your federal return. **Check only one box.**

EXEMPTIONS

You **must** enter the same number of exemptions claimed on your federal return. Attach federal Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent if you are required to file this form with your federal return.

If you are claiming a deduction for children under six, you must enter in the space provided the number of children under six. Also, be sure to complete the information required on **line t** under subtractions from federal taxable income.

Enter the number of taxpayers who are age 65 or older.

Enter your dependents first and last name, social security number, relationship, and date of birth.

LINE INSTRUCTIONS FOR SC1040

ROUND OFF ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR.

Line 1 - FEDERAL TAXABLE INCOME

Enter your **Federal Taxable Income** from your federal form. **If your Federal Taxable Income is zero or less, enter zero** here and enter your negative amount on **line r**.

STOP! Nonresident/Part-year filers complete Schedule NR and go to line 5. See Schedule NR instructions.

ADDITIONS TO FEDERAL TAXABLE INCOME

Enter all numbers on **lines a through e** as **positive** numbers even if they are negative numbers on the federal return. **Lines a through e** are adjustments which **must be added** to your federal taxable income to determine your South Carolina taxable income. Line 2 is the total of these additions.

Line a - STATE TAX ADD BACK, IF ITEMIZING ON FEDERAL RETURN

If you deducted state and local income taxes or general sales taxes while itemizing on your 2017 federal income tax return, you are required to add all or part of this amount to federal taxable income to arrive at your South Carolina taxable income. Use the worksheet below to figure the adjustment. (Keep this worksheet for your records.)

Worksheet A - State Tax Adjustment	
1. Itemized deductions from 2017 federal Form 1040, Schedule A lines 4, 9, 15, 19, 20, 27 and 28.	1. _____
2. Enter allowable federal standard deduction you would have been allowed if you had not itemized. Enter zero if married filing separate (MFS) returns. (See federal instructions)	2. _____
3. Subtract line 2 from line 1. (Enter zero if line 2 is greater than line 1.)	3. _____
4. Enter the amount of state and local income taxes or general sales taxes from federal Schedule A.	4. _____
5. The lesser of line 3 or line 4. Enter this amount on SC1040 line a .	5. _____

Line b - OUT-OF-STATE LOSSES

If you have reported losses from out-of-state rental property, a business located outside South Carolina, or losses from real property located out of state, enter the amount shown on your federal return on **line b**. You must also include any related expenses, such as investment interest. Enter the total of these losses and related expenses on this line. Personal service income (W-2 or business wages) is taxable to South Carolina **no matter where it is earned**.

Line c - EXPENSES RELATED TO RESERVE INCOME

Because inactive duty military reserve income is taxed for federal purposes but deductible on your South Carolina return, you must add back the amount of the federal deduction for expenses related to this income. Enter the amount of these expenses on this line.

Line d - INTEREST INCOME

Interest income on obligations of states and political subdivisions other than South Carolina **must be added**. In the case of a mutual fund, add back the percentage of exempt interest income attributable to out-of-state non-federal obligations. Enter the amount of taxable interest income on this line.

Line e - OTHER ADDITIONS TO INCOME

Attach an explanation of your entry for this line. Some examples of items which you must enter on this line are:

- Taxpayers who claim bonus depreciation under federal law must add back the difference between the bonus depreciation taken and the depreciation which would have been allowed without bonus depreciation.
- Taxpayers who claim a nonrefundable Exceptional Needs Children Education credit for contributions to a nonprofit scholarship funding organization are not allowed a deduction for these contributions. If a taxpayer deducts the amount of the contribution on his or her federal return, the taxpayer must add back the amount of the deduction for South Carolina purposes.

- Taxpayers who claim a child care program credit for donations to a nonprofit corporation (Sch. TC-9) are not allowed a deduction for those donations. The disallowed deductions are an addition to federal taxable income.
- Taxpayers who claim credits such as the Community Development Credit (Sch. TC-14), the Industry Partnership Fund Credit (Sch. TC-36), and the Credit for Child Care Program (Sch. TC-9), may not claim a deduction for the same qualified contribution which results in the credit.
- Federal net operating loss when claiming a larger amount than for state purposes **is an addition**.
- Expenses deducted on the federal return related to any income exempt or not taxed by South Carolina **is an addition**. **Some examples are investment interest to out-of-state partnerships and interest paid to purchase United States obligations.**
- Foreign areas allowances, cost of living allowances and/or income from possessions of the United States are **additions** to federal taxable income.
- Effective for qualifying investments made after June 30, 1998, taxpayers must reduce the basis of the qualifying property to the extent the Capital Investment Tax Credit is claimed. An addition to federal taxable income must be made for the resulting reduction in depreciation.
- A deduction for domestic production activities under IRC Section 199 must be added back.
- A charitable contribution deduction under IRC Section 170 for a gift of land must be added back unless the contribution also meets the requirements of SC Code Section 12-6-5590.
- Include any withdrawals during the tax year from a Catastrophe Savings Account that were:
 - (1) necessary because contributions were more than the allowable limits; or
 - (2) more than the amount needed to cover qualified catastrophe expenses. (Qualified catastrophe expenses are expenses paid or incurred because of a major disaster as declared by the Governor.)
 Do not include any withdrawals made by the surviving spouse of the account owner.
- As of January 1, 2009, a business must add back any amount paid for services performed by an unauthorized alien if the amount is \$600 or more a year.

Depending upon how a particular item was reported or deducted, the following items may be an addition or a subtraction:

- A change in the accounting method to conform in the same manner and the same amount to the federal. **This may be an addition or a subtraction.** At the end of the federal adjustment, any balance will continue until fully adjusted.
- The installment method of reporting is to be adjusted if the entire sale has been reported for state purposes or to continue on an installment basis if the entire sale has been reported for federal purposes. **This may be an addition or a subtraction.**
- Adjust the federal gain or loss to reflect any difference in the South Carolina basis and federal basis. **This may be an addition or a subtraction.**

Line 2 - TOTAL ADDITIONS

Add **lines a through e** and enter total. These are your total additions.

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

Enter all numbers on **lines f through v** as positive numbers even if they are negative numbers on the federal return.

Lines f through v are adjustments which **should be subtracted** from your federal taxable income to determine your South Carolina taxable income.

Line f - STATE TAX REFUND

If your state tax refund was included on your federal form 1040, that amount should be entered on this line.

Line g - TOTAL AND PERMANENT DISABILITY RETIREMENT INCOME TAXED ON YOUR FEDERAL RETURN

If **disability retirement income** was taxed on your federal income tax return and you are **totally and permanently disabled**, you may be able to deduct this income from your South Carolina taxable income.

You must be totally and permanently disabled, unable to be substantially gainfully employed, receiving income from a disability retirement plan, and eligible for the homestead exemption under SC Code Section 12-37-250. You must attach a copy of the physician's statement establishing that you are permanently and totally disabled.

NOTE: The deduction is limited to payments received from retirement plans. Third party sick pay reported on a W-2 does not qualify for the total and permanent disability retirement deduction.

A surviving spouse may take a disability retirement deduction for amounts received in the year the disabled spouse died. For subsequent years, a surviving spouse is only eligible for the retirement deduction on **line p** and not the disability deduction.

Line h - OUT-OF-STATE RENTAL/BUSINESS OR REAL ESTATE INCOME NOT TAXABLE TO SOUTH CAROLINA

If you have income from out-of-state rental property; a business located outside South Carolina; or gain from real property located out of state, as reported on your federal return, enter this amount on this line and check the appropriate box. **However, personal service income (W-2 or business wages) is taxable to South Carolina no matter where it is earned.**

Line i - NET CAPITAL GAIN DEDUCTION

Net capital gains included in the South Carolina taxable income are reduced by 44% for South Carolina income tax purposes.

The term "**net capital gain**" means the **excess** of the **net long-term** capital gain for the taxable year **over** the **net short-term** capital loss for such year. Income received from installment sales as well as capital gain distribution qualifies for this deduction **provided the more than one year holding period has been met.** (South Carolina Capital Gains holding period is the same as the federal.) Multiply the net gain which meets the above guidelines by 44% (.44) and enter the results on this line.

Example: Taxpayer reports a gain on stock (held more than one year) of \$10,000 and a long term (LT) loss on stock held since 1985 of \$3,000. Also reported is a short term (ST) loss on stock held for six months of \$5,000.

SC Net LT Capital Gain	\$ 7,000 (10,000 - 3,000)
- SC Net ST Capital Loss	- 5,000
SC Net Capital Gain	\$ 2,000
X Gain Deduction	X 44%
Amount to be deducted	\$ 880

Line j - VOLUNTEER DEDUCTION

Volunteer firefighters, rescue squad workers, volunteer hazardous material HAZMAT team members, reserve police officers, Department of Natural Resource (DNR) deputy enforcement officers, members of the State Guard, and State Constables are allowed to deduct \$3,000.

- **Volunteer firefighters, rescue squad workers and HAZMAT** members qualify **only** if their employer provides them with a form stating that they have earned the minimum number of points established by the State Fire Marshal during the year.
- **Reserve police officers, DNR deputy enforcement officers, and State Guard members** qualify only if the appropriate authority provides them with an I-332 certification form certifying their eligibility for this deduction.
- **Volunteer state constables** qualify if they complete a minimum logged service time of two hundred forty hours per year and have been designated by the State Law Enforcement Division (SLED) as a state constable before the taxable year for which the deduction is first claimed. The volunteer state constable must be current with the required SLED approved annual training for constables for the most recently completed fiscal year as evidenced by a copy of the documentation provided to SLED of this annual training.

An individual is limited to one deduction of \$3,000. If a taxpayer and spouse both qualify, enter \$6,000. Enter the amount on **line j** and check the type of deduction.

Line k - CONTRIBUTIONS TO THE SC COLLEGE INVESTMENT PROGRAM ("FUTURE SCHOLAR") OR TO THE SC TUITION PREPAYMENT PROGRAM

You may deduct 100% of any contributions to the SC College Investment Program ("Future Scholar") made between January 1, 2017 and through April 15, 2018. You may deduct 100% of any contribution to the SC Tuition Prepayment Program made between January 1, 2017 and December 31, 2017.

Line l - ACTIVE TRADE OR BUSINESS INCOME DEDUCTION

Enter the amount from I-335, line 5.

Line m - INTEREST FROM UNITED STATES OBLIGATIONS

If you included your interest income from United States obligations (such as United States savings bonds, treasury notes and bills, etc.) as income on your federal income tax return, enter the amount on this line. Deduct the interest income from South Carolina and/or federal obligations. For additional information see **South Carolina Revenue Ruling 16-2** on our website dor.sc.gov.

Interest income from the following obligations **are taxable** for state purposes:

Federal Home Loan Mortgage Corporation (Freddie Mac)
Federal National Mortgage Association (Fannie Mae)
Government National Mortgage Association (Ginnie Mae)

Line n - CERTAIN NONTAXABLE NATIONAL GUARD OR RESERVE PAY

Income received from National Guard or Reserve members for customary annual training, weekend drills, and other inactive duty training is generally exempt from South Carolina income tax.

- Members of the National Guard or Reserves may deduct all inactive duty pay from the United States or any state for weekend drills and other inactive duty training actually attended.
- Members of the National Guard and active duty Reserve members may also deduct up to 15 days of customary annual training pay, also referred to as "active duty training" or "ADT".
- Inactive duty Reserve members may also deduct up to 14 days of customary annual training pay, also referred to as "active duty training" or "ADT" plus up to 2 days of travel time listed on official orders.
- Full-time Active Guard and Reserve (AGR) employees may deduct up to 15 days of annual training actually attended and up to 24 days of weekend drills (a maximum of 39 days) at the daily rate of pay.

For additional information see **South Carolina Revenue Ruling #09-16** on our website dor.sc.gov. Do not include Military Reserve and National Guard pay which is included in retirement income on this line. See **line v** instructions for other subtractions.

Line o - SOCIAL SECURITY AND/OR RAILROAD RETIREMENT AMOUNT IF TAXED BY FEDERAL

If you are taxed on any social security under Title 2 of the Social Security Act or railroad retirement income on your federal return, enter the amount that was taxed on your federal return.

Lines p-1 - p-3 - RETIREMENT DEDUCTION

An **individual** who is under **age 65** may claim a retirement deduction up to \$3,000 of qualified retirement income from his or her own plan.

An **individual** who is **age 65** or older during the tax year may claim a retirement deduction up to \$10,000 of qualified retirement income from his or her own plan.

On **line p-1**, include only qualified withdrawals from the taxpayer's own qualified retirement plan. On **line p-2**, include only qualified withdrawals from the spouse's own qualified retirement plan.

"QUALIFIED RETIREMENT INCOME" is income from plans defined in I.R.C. 401, 403, 408 and 457, and all public employee retirement plans of the federal, state and local governments, including individual retirement plans, Keogh plans, and military retirement.

Social security income, railroad retirement income, and disability retirement income due to permanent and total disability do **NOT** qualify because these items are not taxed by South Carolina. See **lines g and o**.

Any portion of qualified retirement income received this tax year that resulted in a **federal premature withdrawal penalty** does **NOT** qualify for a retirement deduction.

A **surviving spouse** receiving qualified **retirement** income attributable to the deceased spouse may deduct up to \$3,000 or \$10,000 of the qualified retirement income, based on the age the deceased spouse would have been had he or she lived. To claim the deduction on **line p-3** a surviving spouse must receive the decedent's qualified retirement income as a surviving spouse. **Note:** The surviving spouse retirement deduction can be taken in addition to the individual retirement deduction claimed from the taxpayer's own retirement plan.

Worksheet for Taxpayer line p-1:

1. Maximum deduction allowed for taxpayer based on age (\$3,000 or \$10,000). 1. _____
2. Taxpayer's individual qualified retirement income included in federal form. (Taxable IRA Distributions, Pensions, and Annuities) 2. _____
3. Amount on line 1 or 2, whichever is smaller Enter on **line p-1**. 3. _____

Worksheet for Spouse line p-2:

1. Maximum deduction allowed for spouse based on age (\$3,000 or \$10,000). 1. _____
2. Spouse's individual qualified retirement income included in federal form. (Taxable IRA Distributions, Pensions, and Annuities) 2. _____
3. Amount on line 1 or 2, whichever is smaller. Enter on **line p-2**. 3. _____

Worksheet for Surviving Spouse line p-3:

NOTE: Calculate separately for each deceased spouse.

1. Maximum deduction allowed for surviving spouse based on age of deceased spouse had he/she lived (\$3,000 or \$10,000 per deceased spouse). 1. _____
2. Qualified retirement income received as surviving spouse included in federal form. (Taxable IRA Distributions, Pensions, and Annuities) 2. _____
3. Amount on line 1 or 2, whichever is smaller. Enter on **line p-3**. 3. _____

Lines p-4 - p-6 MILITARY RETIREMENT DEDUCTION

An individual taxpayer who has military retirement income, each year may deduct an amount of his South Carolina earned income from South Carolina taxable income equal to the amount of military retirement income that is included in South Carolina taxable income. The deductions are phased in over five years beginning in 2016. The term "retirement income" means the total of all otherwise taxable income not subject to a penalty for premature distribution received by the taxpayer or the taxpayer's surviving spouse in a taxable year from a qualified military retirement plan. For purposes of a surviving spouse, "retirement income" also includes a retirement benefit plan and dependent indemnity compensation related to the deceased spouse's military service. A surviving spouse receiving military retirement income that is attributable to the deceased spouse shall apply this deduction in the same manner that the deduction applied to the deceased spouse. If the surviving spouse also has another retirement income, an additional retirement exclusion is allowed.

Military Retirement Deduction Under the age of 65:

For 2017, the deduction is limited to **\$8,800** for individual taxpayers **under the age of 65**. Taxpayers must have other earned income, other than the military retirement, to take the deduction. South Carolina earned income is generally income you receive for services you provide. It includes wages, salaries, tips, commissions and sub-pay. It also includes income earned from self-employment, business income or loss, partnership income or loss, farm income or loss and any other earned income taxed to

South Carolina. Earned income does not include gambling or bingo winnings, interest, dividends, social security benefits, IRA distribution, retirement plan or annuity benefits, unemployment compensation, deferred compensation or non-taxable income. It also does not include any amount you paid your spouse. Once the phase in is complete, the under age 65 military retirement deduction will be \$17,500 per taxpayer in 2020. In the case of married taxpayers who file a joint federal income tax return, the deduction allowed by this section shall be calculated separately as though they had not filed a joint return, so that each individual's deduction is based on the same individual's retirement income and earned income. **Caution: Taxpayers under the age of 65 receiving military retirement income; but no earned income, would only be eligible for the retirement deduction on line p-1 or p-2.**

Example 1: Taxpayer under the age of 65 has military retirement income of \$5,000 and earned income of \$4,000. Taxpayer's **military retirement deduction** is \$4,000.

Example 2: Taxpayer under the age of 65 has military retirement income of \$4,000 and earned income of \$0. Taxpayer **does not** qualify for the **military retirement deduction** since there is no earned income; however, the taxpayer **would** qualify for the \$3,000 **retirement deduction** on line p.

Example 3: Taxpayer under the age of 65 has military retirement income of \$8,800 and retirement income from other sources of \$12,000. Additionally, the taxpayer has earned income of \$9,000. Taxpayer's **military retirement deduction would be \$8,800. Caution: Individual taxpayers are only allowed one retirement deduction, for all retirement income whether military or other retirement. Surviving spouse benefits would be calculated separately.**

Military Retirement Deduction Age 65 and older:

An individual taxpayer who is age 65 and older who has military retirement may deduct **\$21,000 for 2017** of military retirement income that is included in South Carolina income. For taxpayers age 65 and older, there are no requirements for other earned income. The deduction is phased in over five years beginning in 2016. Once the phase in is complete, the age 65 and older military retirement deduction will be \$30,000 per taxpayer in 2020. **Caution: See the instructions for line q age 65 and older deduction.**

Line q - AGE 65 AND OLDER DEDUCTION

Beginning in the tax year in which a **resident** reaches **age 65**, he or she is entitled to a deduction of \$15,000 against any South Carolina income. **Line q-1** applies to the taxpayer whose name appears first on the return. **Line q-2** applies to the spouse whose name appears second on the return. **The amount of the deduction on line q-1 and q-2 is reduced by any individual retirement deduction claimed on line p-1 and p-2; as well as, any military retirement deduction claimed on lines p-4 and p-5.**

Note: Claiming a surviving spouse retirement deduction on line p-3 or p-6 does not reduce the age 65 and over deduction for a taxpayer on line q-1 or q-2.

See the examples below. Assume for all examples that taxpayers have income to qualify for the age 65 and older deduction in addition to the retirement deductions.

Example 1: Taxpayer age 65 and older has no military or other sourced retirement income on lines p-1 or p-4. Taxpayer is eligible for a deduction of \$15,000 on line q-1.

Example 2: Taxpayer age 65 and older has no military retirement income; but other sourced retirement of \$14,000. Taxpayer is allowed a deduction of \$10,000 on line p-1 and a deduction of \$5,000 on line q-1.

Example 3: Taxpayer age 65 and older has military retirement income of \$13,000 and is allowed a deduction on line p-4 of \$13,000. Taxpayer is allowed a deduction of \$2,000 on line q-1. The maximum allowed deduction for 2017 is \$15,000.

Example 4: Taxpayer age 65 and older has military retirement income of \$23,000. Taxpayer is eligible for a military retirement deduction of \$21,000 on p-4. Taxpayer is not allowed an additional amount on line q-1. Maximum retirement deduction for military retirement for taxpayers age 65 or older is \$21,000 for 2017. See instructions for military retirement.

Example 5: Taxpayer age 65 and older has military retirement income of \$16,000, and other sourced retirement income of \$8,000. Taxpayer is allowed a deduction on line p-4 of \$16,000. Taxpayer is not allowed an additional amount on line q-1. See instructions for military retirement.

Line r - NEGATIVE AMOUNT OF FEDERAL TAXABLE INCOME

For the SC1040 form, it is important that a negative number not be entered on line 1. Because the South Carolina return begins with federal taxable income, it is important that you get the benefit of the negative amount from the federal taxable income line of the federal return. On the SC1040 form, start with zero on line 1 and put the negative amount from the federal taxable income line of the federal return on this line of the SC1040.

Line s - SUBSISTENCE ALLOWANCE

Police and all commissioned law enforcement officers paid by South Carolina municipal, county, state governments or the federal government, **full-time** firefighters, and **full-time** emergency medical service personnel are entitled to subsistence allowances of \$8.00 per regular workday. Your employer should provide you with the number of work days.

Line t - DEPENDENTS UNDER SIX YEARS OF AGE

An additional deduction is allowed for each dependent claimed on the federal income tax return who had **not** reached the age of six by December 31 of the tax year. Birthdate(s) and social security number(s) are required. See worksheet below.

EXEMPTION WORKSHEET	
Federal personal exemption amount	\$4,050
Number of dependents claimed on your federal return who had not reached age six during the tax year	X
Allowable deduction, enter this amount on line t .	

Line u - CONSUMER PROTECTION SERVICES

An individual may deduct the costs incurred by him or her in the tax year to purchase a monthly or annual contract or subscription for identity theft protection and identity theft resolution services. The deduction is only for individuals who filed a return with the SC Department of Revenue for a tax year between 1998 and 2012 or when another's personal identifiable information was included on the return. **The deduction may not be claimed for an individual who either deducted the same actual costs as a business expense or is enrolled in the identity theft protection and resolution services offered free of charge by the State. The deduction is limited to \$300 for an individual taxpayer, and to \$1,000 on a joint return or a return claiming dependents.**

Identity theft protection includes products and services designed to prevent an incident of identify fraud or identity theft or otherwise protect the disclosure of a person's personal identifying information (for example your SSN) by preventing a third party from gaining unauthorized acquisition of another's personal identifying information to obtain financial resources or other products, benefits or services. Identity theft resolution services include products and services designed to assist persons whose

personal identifying information was obtained by a third party, which results in minimizing the effects of the identity fraud or identity theft incident and restoring the person's identity to pre-theft status.

Line v - OTHER SUBTRACTIONS FROM INCOME

Attach an explanation of your entry on this line. Some examples of items which may be subtracted on this line are:

- **Phase-out Adjustment Worksheet.** Complete if itemized deductions and exemptions are limited on your federal return based on adjusted gross income over \$313,800 if married filing jointly or qualifying widow(er), over \$287,650 if head of household, or over \$261,500 if single; or over \$156,900 if married filing separately:

Phase-out Adjustment Worksheet:	
1. Enter the total of Schedule A, lines 4, 9, 15, 19, 20, 27 and 28.	1. _____
2. Enter total number of exemptions claimed on line 6d of federal Form 1040.	2. _____
3. Multiply line 2 by \$4,050.	3. _____
4. Add lines 1 and 3.	4. _____
5. Enter the amount from federal Form 1040, line 40.	5. _____
6. Enter the amount from federal Form 1040, line 42.	6. _____
7. Add lines 5 and 6.	7. _____
8. Subtract line 7 from line 4. Enter this amount on SC1040, line v Other Subtractions .	8. _____

- **SC ABLE Savings Account.** You may deduct 100% of any contributions made to an ABLE savings account, subject to program limitations, between January 1, 2017 and December 31, 2017. See the SC Treasurer's Office website, treasurer.sc.gov for more information.
- South Carolina does not recognize bonus depreciation in IRC Section 168(k). With or without bonus depreciation, the depreciable life of the property is the same for federal and state purposes. For the tax year in which the property is placed in service, a taxpayer must add back the difference, in the line for other additions, between the depreciation deduction allowed for federal purposes and the deduction that would have been allowed without bonus depreciation. Therefore, the South Carolina adjusted basis is greater than the federal adjusted basis. For all other years of the depreciable life of the property, an additional depreciation deduction is available for South Carolina purposes.
- South Carolina net operating loss that is larger than the federal amount is a subtraction. **In no event is the same loss to be deducted more than once.** Attach your own worksheet or keep with your tax records. No carryback losses are allowed.
- Legislators within a 50-mile radius of the State House are allowed to **subtract** travel expenses.
- Retirement income paid by the United States government for service in the Reserves or National Guard is not taxed for South Carolina purposes. (You may deduct the entire amount of any stipend paid by the State of South Carolina for National Guard service.)

- Determine the percentage of your military retirement income which is excludable by dividing the length of time you served in the Reserves and/or National Guard (not full time) by the length of time of your total military service as follows:

MILITARY RETIREMENT EXCLUSION WORKSHEET

Inactive Reserve time
+ Inactive National Guard time = _____ % exclusion
Total Military time (Active and Inactive)

Determine the excludable amount of your military retirement income by multiplying it by the percentage of exclusion as follows:

_____ % exclusion X total taxable military retirement income shown on federal return = excludable military retirement income

Include the amount of excludable military retirement income as a subtraction.

- If you have adopted a "special needs child", you may **subtract** \$2,000 per year per child as long as the adopted child qualifies as a dependent on your federal return.

Attach a copy of the letter you received at the time of adoption from the SC Department of Social Services which certified the person as a "special needs child."

A "special needs child" means a person under the age of 18 at the time of adoption, who is a dependent of a public or private non-profit adoption agency, is legally free for adoption and has been determined by the agency to have specific conditions.

- Include amounts contributed to a Catastrophe Savings Account and interest income earned by the account. If your legal residence is insured against hurricane, rising floodwaters, or other catastrophic windstorm event damage, you are allowed to contribute: (1) \$2,000 if the qualified deductible is \$1,000 or less; (2) twice the qualified deductible if it is between \$1,000 and \$7,500; or (3) \$15,000 if the qualified deductible is more than \$7,500.

If your legal residence is not insured against hurricane, rising floodwaters, or other catastrophic wind event damage, the limit is \$250,000 or the value of your legal residence, whichever is less.

Depending upon how a particular item was reported or deducted, the following items may be an addition or subtraction.

- A change in accounting method to conform in the same manner and same amount as federal. At the end of the federal adjustment, any balance will continue until fully adjusted. **This may be an addition or subtraction.**
- The **installment method of reporting** is to be adjusted if the entire sale has been reported for state purposes or to continue on an installment basis if the entire sale has been reported for federal purposes. **This may be an addition or subtraction.**
- Adjust the federal gain or loss to reflect any difference in the South Carolina basis and federal basis. **This may be an addition or subtraction.**

Line 4 - TOTAL SUBTRACTIONS

Add **lines f through v** and enter the total. These are your total subtractions.

SOUTH CAROLINA TAX**Line 6 - TAX**

If your "income subject to tax" on line 5 is less than \$100,000, use the SC1040 tax tables to determine your South Carolina tax and enter the amount of tax on line 6.

If your "income subject to tax" on line 5 is \$100,000 or more, use the tax rate schedule provided in the SC1040 tax tables to compute your tax and enter the amount of tax on line 6.

Line 7 - TAX ON LUMP SUM DISTRIBUTION

South Carolina provisions for lump sum distributions are the same as the federal provisions. If you used federal Form 4972 for a lump sum distribution, you must use the South Carolina SC4972 to compute the South Carolina tax.

This separate tax on lump sum distributions is in addition to the regular tax computed on line 6.

NOTE: Do not enter the federal 10% penalty on line 7.

Line 8 - TAX ON ACTIVE TRADE OR BUSINESS INCOME

Enter the amount from I-335, line 7.

Line 9 - TAX ON EXCESS WITHDRAWALS FROM CATASTROPHE SAVINGS ACCOUNTS

Withdrawals from a Catastrophe Savings Account are taxed an additional 2.5% unless:

- (1) the taxpayer no longer owns a qualified legal residence in South Carolina;
- (2) the amount contributed was within the allowable limits, and the withdrawal occurred after the taxpayer reached age 70; or
- (3) the withdrawal followed the death of the individual who set up the account or the surviving spouse.

CREDITS**Line 11 - CHILD AND DEPENDENT CARE**

The South Carolina Credit for Child and Dependent Care expense is 7% of the federal expense for a full year resident. A part-year/nonresident is allowed 7% of their prorated federal expenses. See

Compute your earned income separately for yourself and your spouse. South Carolina earned income is generally income you receive for services you provide. It includes wages, salaries, tips, commissions and sub-pay. It also includes income earned from self-employment, business income or loss, partnership income or loss, farm income or loss and any other earned income taxed to South Carolina. Earned income does not include gambling or bingo winnings, interest, dividends, social security benefits, IRA distribution, unemployment compensation, deferred compensation or non-taxable income. **It also does not include any amount your spouse paid you.**

examples below. **Married filing separately cannot claim this credit.** The maximum credit allowed for one child is \$210. The maximum credit for two or more children is \$420.

Example A: Full Year Resident (In this example, the allowable credit is \$140.)

Federal Child Care Expense from Form 2441, is
\$2,000

$$\$2,000 \times .07 = \$140$$

Example B: Part-year/Nonresident (In this example, the allowable credit is \$42.)

Federal Child Care Expense from Form 2441, is
\$2,000 and your proration percent from line 44
of SC Schedule NR is 30%. Your computation
should be:

$$\$2,000 \times .30 = \$600 \times .07 = \$42$$

Part-year Resident/Nonresident: This credit is not available if you are a resident of a state that does not offer a credit for child and dependent care expenses to individuals filing as nonresidents of that state.

Line 12 - TWO WAGE EARNER CREDIT (MARRIED COUPLE)

This credit can only be claimed by a **married couple filing jointly** when both spouses have earned income taxed to South Carolina. * (See adjustments). This credit is **not** allowed on returns with a filing status of single, married filing separately or head of household. Do not include gambling or bingo winnings reported on federal form W-2G.

Example - You earned a salary taxed to South Carolina of \$20,000. Your spouse earned \$17,000 taxed to South Carolina and had an IRA deduction taxed to South Carolina of \$1,000. Your South Carolina qualified earned income is \$20,000 and your spouse's is \$16,000 (\$17,000 minus \$1,000). Because your spouse's qualified earned income is less than yours, the credit is based on your spouse's income. Therefore, the credit is \$112 (\$16,000 x .007).

* **South Carolina qualified earned income.** This is the amount on which the credit is based. Compute it by subtracting certain adjustments from federal form SC1040 South Carolina earned income. The adjustments are:

- Deductible part of self-employment tax
- Self-employed SEP, simple, and qualified plans
- Self-employed health insurance deduction
- IRA deduction
- Repayment of sub-pay

LINE 12 - TWO WAGE EARNER CREDIT WORKSHEET

	(a) You	(b) Your Spouse
1. Wages, salaries, tips, etc., taxed to South Carolina from South Carolina Schedule NR, Column B, line 1 or federal form . (Do not include pensions or annuities.)	_____	_____
2. Net profit or (loss) from self-employment (from Schedule C and on Schedule K-1 of Form 1065) and any other earned income taxed to South Carolina.	_____	_____
3. Add lines 1 and 2. This is your total earned income taxed to South Carolina.	_____	_____
4. Add the adjustment amounts entered on federal Form 1040. *(See adjustments above). If filing South Carolina Schedule NR, enter amounts from lines 21, 22, 23, 26 and any repayment of supplemental unemployment benefits (sub-pay) allocable to South Carolina income.	_____	_____
5. Subtract line 4 from line 3. This is your qualified earned income taxed to South Carolina. If the amount in column (a) or (b) is zero (-0-) or less, stop here. You may not take this credit.*	_____	_____
Compute the credit.		
6. Enter the smaller of 5(a) or 5(b). Do not enter more than \$30,000.	_____	_____
7. Multiply the amount on line 6 by .007. Do not enter more than \$210. Enter the amount here and on SC1040, line 12.	_____	_____

Line 13 - OTHER NON-REFUNDABLE CREDITS

See SC1040TC instructions for an explanation of the other non-refundable credits. The appropriate schedules must be attached to your return. If filing electronically, keep a copy with your tax records.

TAX PAYMENTS/CREDITS**Line 16 - SC INCOME TAX WITHHELD FROM WAGES**

Enter the total South Carolina tax withheld from your wages as shown on your W-2s under "State Income Tax." Enter only amounts withheld to South Carolina. Withholding paid to any other state cannot be claimed on your South Carolina return. Also include amounts withheld on SC41s.

If you have South Carolina withholding from any federal Form 1099, include that amount on line 20.

NOTE: Amounts reported on a South Carolina substitute 1099G/INT are not South Carolina withholding.

Attach READABLE copies of your W-2s to the front of your return, right side up. **Copies of your W-2s are available only from your employer.** If you do not have a W-2 form, complete SC4852 and provide proof of any tax withheld. You are responsible for submitting information to verify the withholding amount claimed.

Line 17 - 2017 ESTIMATED TAX PAYMENTS

Enter the total estimated tax payments you made before filing this South Carolina tax return plus any amount transferred from your 2016 tax return.

Line 18 - PAYMENTS ON EXTENSION

If you requested an extension for more time to file your return, enter the amount you paid with the extension, if any. Check the appropriate box on the front of the return below the address portion.

Line 19 - NONRESIDENT SALE OF REAL ESTATE

A nonresident of South Carolina who sells real property located in this state is subject to withholding of South Carolina income taxes. Such sale must be reported to South Carolina on an individual income tax return. If state income taxes were withheld at the time of sale, claim the amount withheld on this line and **attach a copy of the I-290** to your return. See closing attorney for a copy of I-290.

Line 20 - SC INCOME TAX WITHHELD - FORM 1099

Enter the total South Carolina tax withheld from each Form 1099 and attach a copy of each Form 1099 to the front of your return. Form W-2 withholding should be entered on line 16.

NOTE: Amounts reported on a South Carolina substitute 1099 G/INT are not South Carolina withholding.

Line 21 - TUITION TAX CREDIT

Refer to I-319 to see if you qualify to claim this credit. If you qualify, complete all information on I-319 and attach it to your return. If you have more than one qualifying student, complete a separate I-319 for each student. Attach a copy of your federal return.

Line 22 - OTHER REFUNDABLE CREDITS

Attach the appropriate credit form to the SC1040. Refer to the I-333, I-334, I-360, and I-361 to see if you qualify to claim the credit.

Enter amount from I-333 refundable credit for anhydrous ammonia additive on Line 22a.

Enter amount from I-334 refundable credit for production and sale of milk on Line 22b.

Enter amount from I-360 refundable credit for classroom teacher expenses on Line 22c.

Enter amount from I-361 refundable exceptional needs children educational credit on Line 22d.

Enter the total other Refundable Credit on Line 22.

Line 26 - SOUTH CAROLINA USE TAX What is Use Tax?

This is the tax due on purchases outside of South Carolina for use, storage, or consumption in South Carolina. The use tax is paid to the SC Department of Revenue when the State Sales and Use Tax has not been collected by the seller. Examples include: purchases from retailers made via the internet (retailers' websites and retailers' sales on auction sites), through out-of-state catalog companies, home shopping networks or when visiting another state. The tax rate for the use tax is the same as the sales tax. The rate is determined by where the tangible personal property will be used, stored or consumed, regardless of where the sale takes place. **Therefore, the tax rate for the use tax will be the 6% state rate plus the applicable local use tax rate for the location where the tangible personal property will be used, stored or consumed.** For more information and updated tax rates, see our website dor.sc.gov.

How is the Use Tax Paid? The purchaser, as an individual, may report and pay their use tax on an SC1040, UT-3 Use Tax Return or electronically through MyDORWAY. If you **owe** use tax and have NOT paid it either on a UT-3 or electronically, **complete the South Carolina Use Tax Worksheet** and enter the result on **line 26**. If you have paid your use tax during the year on a UT-3, electronically or have no use tax due, check the box on line 26.

Line 26 - SOUTH CAROLINA USE TAX WORKSHEET

The state sales and use tax rate is **6% plus the applicable local use tax rate of the county** in which you are located or other applicable rate wherever tangible personal property was delivered. The chart below contains a combined tax rate of the state's basic rate (6%) along with the local tax rate of some counties as of May 1, 2017 to be used for line 2 of the worksheet on the following page.

6%	Beaufort, Greenville, Oconee, Spartanburg
7%	Abbeville, Anderson, Calhoun, Dorchester, Edgefield, Fairfield, Georgetown, Greenwood, Laurens, Lexington, Newberry, Orangeburg, Pickens, Saluda, Union, York
8%	Aiken, Allendale, Bamberg, Barnwell, Berkeley, Cherokee, Chester, Chesterfield, Clarendon, Colleton, Darlington, Dillon, Florence, Hampton, Horry, Kershaw, Lancaster, Lee, Marion, Marlboro, McCormick, Richland, Sumter, Williamsburg
9%	Charleston, Horry-City of Myrtle Beach, Jasper

SC USE TAX WORKSHEET				
Column A Date of Purchase	Column B Name of Store/ Company/ Vendor	Column C Total Price of Purchases (includes shipping & handling, warranty costs and sales or use tax due and paid on the purchase.)	Column D Sales or Use Tax Due and Paid to another state or local jurisdiction	Column E Amount Taxable (subtract Column D from Column C)
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		Total of Column C:	Total of Column D:	Total of Column E:
Line 1		\$	\$	\$
Line 2	Enter your County's state and local sales and use tax rate. SC statewide tax rate is 6%. The local tax rate is in addition to the state tax rate. Note: Sales of unprepared foods are exempt of the State sales and use tax rate; however, local taxes still apply to sales of unprepared food unless the local tax law specifically exempts such sales.			%
Line 3	Multiply Line 1 of Column E by the rate on Line 2 of Column E.			\$
Line 4	Enter here the applicable amount of tax due and paid other state and local jurisdictions from Line 1, Total of Column D.			\$
Line 5	SC Use Tax Due. Subtract Line 4 from Line 3. Enter here and on line 26 of the SC1040. Round to the nearest dollar.			\$

Line 27 - ESTIMATED TAX

If you want to apply any or all of your overpayment toward next year's tax, enter the amount on this line.

Line 28 - CONTRIBUTIONS FOR CHECK-OFFS

See I-330 for specific information about the various funds to which you may contribute. Enter the total from Schedule I-330. Attach I-330 to your return. Your contribution cannot be made unless you attach I-330.

REFUND OR AMOUNT YOU OWE**Line 30 - REFUND**

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" on line 30. A refund under \$5.00 will not automatically be issued by the Department. However, upon notification the Department can release the refund. **Required: Mark your refund choice below on line 30a.**

Line 30a - REFUND OPTIONS

You now have three ways to receive your refund. You can choose **direct deposit** to have the funds deposited directly into your bank account (the fastest option for most filers), or you can choose to have a **debit card** or a **paper check** mailed to you. Debit cards are issued by Bank of America and are subject to program limitations. Mark an **X** in **one box** to indicate your choice. If you choose direct deposit, you **must** enter your account information on **line 30b**.

Line 30b - DIRECT DEPOSIT INFORMATION

Choose direct deposit for a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account. If you choose direct deposit, enter your account information on line 30b. If you don't enter complete and correct account information on line 30b, we'll mail you a paper check. Direct deposit of your refund is not available if the refund would go to an account outside of the United States.

Mark an **X** in the box for the type of account, **checking or savings**.

Enter your bank's **9-digit routing transit number (RTN)** in the space provided. The **RTN** should begin with 01 through 12, or 21 through 32. If not, the direct deposit will be rejected. **Do not use a deposit slip to verify the number.** It may contain internal routing numbers that are not part of the actual routing number.

Enter your **bank account number (BAN)** in the space provided. The number can contain up to 17 alphanumeric digits. If fewer than 17 digits, enter the number from left to right. Do not enter hyphens, spaces or special symbols. Do not include the check number.

Contact your bank if you need to verify that your bank account information is accurate prior to submitting your return. If we cannot make the direct deposit for any reason, we will send a paper check to the mailing address on your return. **Make sure your mailing address is complete and accurate on your return.**

Line 31 - NET TAX

If you have an amount on line 29, add lines 25 and 29 and enter on line 31; otherwise, enter the amount from line 25.

Line 32 - LATE FILING AND/OR LATE PAYMENT PENALTIES AND INTEREST

If you have calculated failure to file/pay penalties and interest, enter in the appropriate blanks and put the total of both on line 32.

A failure to file penalty is imposed for failing to file a tax return on or before its due date, determined with regard to any extension of time for filing. The penalty is 5% of the tax amount if the failure is for not more than one month, with an additional 5% for each additional month or fraction of the month during which the failure continues, not to exceed 25% in total.

Also, a failure to pay penalty is imposed for failing to pay the amount shown as tax on any return on or before its due date, determined with regard to any extension of time for paying. The penalty is 1/2% of the amount of tax if the failure is for not more than one month, with an additional 1/2% for each additional month or fraction of the month during which the failure continues, not to exceed 25% in total.

Any unpaid portion of the final tax due will incur interest at the prevailing federal rates. This amount is computed from the original due date of the tax return to the date of payment.

Line 33 - UNDERPAYMENT OF ESTIMATED TAX - SC2210

You may owe a penalty for underpayment if you did not pay in **four equal amounts** by the required dates at least the smaller of 90% of your tax liability for 2017; or 100% of your tax liability for 2016.

However, if your adjusted gross income is \$150,000 or more, the 100% rule is modified to be 110% of the tax shown on your 2016 income tax return. **See SC2210 to determine any penalty that may be due.**

Exception to underpayment of estimated tax:

- Enter an "A" in the box if you completed federal Schedule AI-Annualized Income Installment Method for South Carolina purposes in determining the amount to enter on Line 33.
- Enter an "F" in the box if you are a farmer or fisherman. You will not owe interest if you are a farmer or fisherman and pay the tax due by March 1, 2018. You are a farmer or fisherman if you received at least two-thirds of your gross income for the year from farming and fishing.
- Enter a "W" if you are requesting a waiver of your entire penalty. See SC2210 instructions for information on what qualifies for a waiver of penalty.

Figure your penalty for underpayment and put the amount on line 33. If you are due a refund, subtract the penalty amount from the difference on line 24 and line 29 and enter the result on line 30. Attach SC2210 to your tax return when using an exception to waive the penalty.

Line 34 - BALANCE DUE – AMOUNT YOU OWE

Add lines 31 through 33 and enter on line 34. This is the amount you owe.

NOTE: A taxpayer owing fifteen thousand dollars or more in connection with any return to be filed with the department should pay electronically per SC Code Section 12-54-250(A) (1). You may choose to pay electronically at **MyDORWAY** with VISA or MasterCard or by Electronic Funds Withdrawal (EFW). If mailing

payment, attach your check or money order for the full amount payable to SC Department of Revenue. Write your social security number and "2017 SC1040" on the payment. **File your SC1040 Individual Income Tax Return with payment attached.**

SIGN AND DATE YOUR RETURN

Your return must be signed. Both spouses must sign a joint return.

For deceased taxpayers, returns must be signed by surviving spouse, executor or administrator. For surviving spouse, write "filing as surviving spouse" by your signature.

A personal representative filing the return must sign in his or her official capacity and attach SC1310. Any refund check will be issued to the decedent's surviving spouse or estate.

AUTHORIZATION

The signature section of the return contains a "check the box" authorization for release of confidential information. A check in the "yes" box authorizes the Director of the Department of Revenue or delegate to discuss the return, its attachments and any notices, adjustments or assessments with the preparer.

If a person is paid to prepare the income tax return, his/her signature and preparer tax identification number (PTIN) or federal employer identification number (FEIN) are required in the spaces provided. Penalties are applicable for failure to comply.

DIRECT DEPOSIT*Simple. Safe. Secure.*Direct Deposit **Faster Refunds.**

Simple. Safe. Secure



Federal and State Electronic Filing

Locate a local tax practitioner to file electronically.



You may qualify to have your federal and South Carolina returns filed electronically for **FREE. Faster Refunds.**

MyDORWAY

Electronic Payment Methods

Pay income tax return balances due by EFW/credit card.

See dor.sc.gov for information on all these options.

REMINDERS

REVIEW YOUR RETURN

- Attach a complete copy of your federal return if you filed federal schedules A,C,D,E and/or F or filed a SCH NR, SC1040TC, I-319 and/or I-335 with your South Carolina return.
- Make sure you have received ALL of your W-2s and other tax documents.
- Verify all social security number(s) on your return.
- Double check your name, address and all math calculations.
- Make a copy of your complete return for your records.

BEFORE YOU FILE YOUR RETURN

- Attach all W-2s and 1099s with South Carolina withholding.
- Mail your SC1040 Individual Income Tax return with payment attached to the proper address.

COUNTY CODES

COUNTY	CODE	COUNTY	CODE	COUNTY	CODE
Abbeville	01	Dillon	17	McCormick	33
Aiken	02	Dorchester	18	Marion	34
Allendale	03	Edgefield	19	Marlboro	35
Anderson	04	Fairfield	20	Newberry	36
Bamberg	05	Florence	21	Oconee	37
Barnwell	06	Georgetown	22	Orangeburg	38
Beaufort	07	Greenville	23	Pickens	39
Berkeley	08	Greenwood	24	Richland	40
Calhoun	09	Hampton	25	Saluda	41
Charleston	10	Horry	26	Spartanburg	42
Cherokee	11	Jasper	27	Sumter	43
Chester	12	Kershaw	28	Union	44
Chesterfield	13	Lancaster	29	Williamsburg	45
Clarendon	14	Laurens	30	York	46
Colleton	15	Lee	31		
Darlington	16	Lexington	32		
APO/FPO Addresses					99
Outside of South Carolina					99
Outside of United States					88



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2017 INDIVIDUAL INCOME TAX RETURN

SC1040
(Rev. 10/5/17)
3075

Your social security number 	Check if deceased ☐
Spouse's social security number 	Check if deceased ☐

**DO NOT USE THIS FORM TO FILE A
CORRECTED RETURN. SEE SC1040
INSTRUCTIONS FOR ADDITIONAL
INFORMATION.**

For the year January 1 - December 31, 2017, or fiscal tax year beginning		2017 and ending		2018	
Print your first name and initial			Last name		Suff.
Spouse's first name, if married filing jointly			Last name		
Check if new address ☐	Mailing address (number and street, Apt. no or P. O. Box) Foreign address, see instructions				County code
City	State	Zip	Area code	Daytime telephone	
Check if address is outside US ☐	Foreign country address including Postal code (see instructions)				

Check this box if you are filing SC Schedule NR (Part-year/Nonresident) ☐

Check this box ONLY if filing a composite return on behalf of a partnership or "S" corporation. Do not check this box if you are an individual. ☐

Check this box if you have filed a federal or state extension ☐

Check this box if you served in a Military COMBAT ZONE during the filing period ☐

Enter the name of the combat zone: _____

Check this box if this return is affected by a federally declared DISASTER AREA ☐

Enter the name of the disaster area: _____

CHECK YOUR	(1) ☐ Single	(3) ☐ Married filing separately. Enter spouse's SSN here: _____
FEDERAL FILING STATUS	(2) ☐ Married filing jointly	(4) ☐ Head-of-household (5) ☐ Widow(er) with dependent child

Federal Exemptions

Enter the number of exemptions from your 2017 federal return

Enter the number of exemptions listed above that were under the age of 6 years on December 31, 2017

Enter the number of taxpayers age 65 or older, as of December 31, 2017

Dependents:

First name	Last name	Social security number	Relationship	Date of birth (MM/DD/YYYY)

**INCOME AND ADJUSTMENTS****2017**

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 50 on line 5 below	1	Dollars	00
---	----------	---------	-----------

ADDITIONS TO FEDERAL TAXABLE INCOME

a State tax addback, if itemizing on federal return (See instructions)	a	00	
b Out-of-state losses (See instructions) 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 an explanation (See instructions)	e	00	
2 Add lines a through e and enter the total here. These are your total additions	2		00
3 Add lines 1 and 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		Dollars
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 (See instructions) Check type of income/gain: ☐ Rental ☐ Business ☐ Other _____	h	00		
i 44% of net capital gains held for more than one year (See instructions)	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 (See instructions)	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 (See instructions)	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 _____ days @ \$8.00	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		
4 Add lines f through v and enter here. These are your total subtractions	4	<		00 >
5 Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount from Schedule NR, line 50. If less than zero, enter zero here This is your South Carolina INCOME SUBJECT TO TAX	5			00
6 TAX: enter tax from SOUTH CAROLINA tax tables	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 lines 6 through 9 and enter the total here This is your TOTAL SOUTH CAROLINA TAX	10			00
11 Child and Dependent Care (See instructions)	11	00		
12 Two Wage Earner Credit (See instructions)	12	00		
13 Other non-refundable credits. Attach SC1040TC and other state return(s)	13	00		
14 TOTAL non-refundable credits. Add lines 11 through 13 and enter the total here	14			00
15 SUBTRACT line 14 from line 10. Enter the difference BUT NOT LESS THAN ZERO here	15			00

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2017

PAYMENTS AND REFUNDABLE CREDITS

16 SC INCOME TAX WITHHELD (Attach W-2 or SC41)	00	Other refundable credit(s):			
17 2017 estimated tax payments	00	22a. Anhydrous Ammonia (Attach I-333)	00		
18 Amount paid with extension	00	22b Milk Credit (Attach I-334)	00		
19 NR sale of real estate	00	22c Classroom Teacher Expenses (Attach I-360)	00		
20 Other SC withholding (Attach Form 1099)	00	22d Parental Refundable Credit (ECENC)	00		
21 Tuition tax credit (Attach I-319)	00	22 Total other refundable credit(s)	00		
23 Add lines 16 through 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
26 USE TAX due on internet, 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 2018 Estimated Tax 27				00	
28 Total Contributions for Check-offs (Attach I-330) 28				00	
29 Add lines 26 through 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 30a check box entry is required). REFUND				30	00
REFUND OPTIONS (subject to program limitations)					
30a Mark one refund choice: ☐ Direct Deposit (30b required) ☐ Debit Card* ☐ Paper Check *SCDOR Income Tax Refund Prepaid Debit Card issued by Bank Of America					
30b Direct Deposit (for US Accounts Only) Type: ☐ Checking ☐ Savings					
Routing Number (RTN)		Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32			
Bank Account Number (BAN)		1-17 digits			
31 Tax Due: Add lines 25 and 29. If line 29 is larger than line 24, subtract line 24 from line 29 and enter the amount . .				31	00
32 Late filing and/or late payment: Penalties _____ Interest _____ (See instructions) Enter total here				32	00
33 Penalty for Underpayment of Estimated Tax (Attach SC2210)					
(See instructions and enter letter in box if applicable) Exception to Underpayment of Estimated Tax ☐				33	00
34 Add lines 31 through 33 and enter the AMOUNT YOU OWE here. BALANCE DUE				34	00

Pay electronically free of charge at MyDORWAY.dor.sc.gov with Visa, MasterCard or by Electronic Funds Withdrawal (EFW).

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.			
Your signature		Date	Spouse's signature (if married filing jointly, BOTH must sign)
Taxpayer's Email			
I authorize the Director of the SC Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer.		Yes ☐ No ☐	Preparer's printed name
If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.			
Paid Preparer's Use Only	Preparer signature	Date	Check if self-employed ☐ PTIN
	Firm name (or yours if self-employed) and address and Zip Code		FEIN
			Phone No.

MAIL TO:



REFUNDS OR ZERO TAX

BALANCE DUE

SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100

Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

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2017 Tax Table (Revised 10/2/17)

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
			3,000			6,000			11,000			17,000		
0	50	\$0	3,000	3,050	\$3	6,000	6,050	\$94	11,000	11,100	\$318	17,000	17,100	\$695
50	100	\$0	3,050	3,100	\$4	6,050	6,100	\$96	11,100	11,200	\$323	17,100	17,200	\$702
100	150	\$0	3,100	3,150	\$6	6,100	6,150	\$98	11,200	11,300	\$328	17,200	17,300	\$709
150	200	\$0	3,150	3,200	\$7	6,150	6,200	\$100	11,300	11,400	\$333	17,300	17,400	\$716
200	250	\$0	3,200	3,250	\$9	6,200	6,250	\$102	11,400	11,500	\$338	17,400	17,500	\$723
250	300	\$0	3,250	3,300	\$10	6,250	6,300	\$104	11,500	11,600	\$343	17,500	17,600	\$730
300	350	\$0	3,300	3,350	\$12	6,300	6,350	\$106	11,600	11,700	\$348	17,600	17,700	\$737
350	400	\$0	3,350	3,400	\$13	6,350	6,400	\$108	11,700	11,800	\$353	17,700	17,800	\$744
400	450	\$0	3,400	3,450	\$15	6,400	6,450	\$110	11,800	11,900	\$359	17,800	17,900	\$751
450	500	\$0	3,450	3,500	\$16	6,450	6,500	\$112	11,900	12,000	\$365	17,900	18,000	\$758
500	550	\$0	3,500	3,550	\$18	6,500	6,550	\$114	12,000	12,100	\$371	18,000	18,100	\$765
550	600	\$0	3,550	3,600	\$19	6,550	6,600	\$116	12,100	12,200	\$377	18,100	18,200	\$772
600	650	\$0	3,600	3,650	\$21	6,600	6,650	\$118	12,200	12,300	\$383	18,200	18,300	\$779
650	700	\$0	3,650	3,700	\$22	6,650	6,700	\$120	12,300	12,400	\$389	18,300	18,400	\$786
700	750	\$0	3,700	3,750	\$24	6,700	6,750	\$122	12,400	12,500	\$395	18,400	18,500	\$793
750	800	\$0	3,750	3,800	\$25	6,750	6,800	\$124	12,500	12,600	\$401	18,500	18,600	\$800
800	850	\$0	3,800	3,850	\$27	6,800	6,850	\$126	12,600	12,700	\$407	18,600	18,700	\$807
850	900	\$0	3,850	3,900	\$28	6,850	6,900	\$128	12,700	12,800	\$413	18,700	18,800	\$814
900	950	\$0	3,900	3,950	\$30	6,900	6,950	\$130	12,800	12,900	\$419	18,800	18,900	\$821
950	1,000	\$0	3,950	4,000	\$31	6,950	7,000	\$132	12,900	13,000	\$425	18,900	19,000	\$828
1,000			4,000			7,000			13,000			19,000		
1,000	1,050	\$0	4,000	4,050	\$33	7,000	7,100	\$135	13,000	13,100	\$431	19,000	19,100	\$835
1,050	1,100	\$0	4,050	4,100	\$34	7,100	7,200	\$139	13,100	13,200	\$437	19,100	19,200	\$842
1,100	1,150	\$0	4,100	4,150	\$36	7,200	7,300	\$143	13,200	13,300	\$443	19,200	19,300	\$849
1,150	1,200	\$0	4,150	4,200	\$37	7,300	7,400	\$147	13,300	13,400	\$449	19,300	19,400	\$856
1,200	1,250	\$0	4,200	4,250	\$39	7,400	7,500	\$151	13,400	13,500	\$455	19,400	19,500	\$863
1,250	1,300	\$0	4,250	4,300	\$40	7,500	7,600	\$155	13,500	13,600	\$461	19,500	19,600	\$870
1,300	1,350	\$0	4,300	4,350	\$42	7,600	7,700	\$159	13,600	13,700	\$467	19,600	19,700	\$877
1,350	1,400	\$0	4,350	4,400	\$43	7,700	7,800	\$163	13,700	13,800	\$473	19,700	19,800	\$884
1,400	1,450	\$0	4,400	4,450	\$45	7,800	7,900	\$167	13,800	13,900	\$479	19,800	19,900	\$891
1,450	1,500	\$0	4,450	4,500	\$46	7,900	8,000	\$171	13,900	14,000	\$485	19,900	20,000	\$898
1,500	1,550	\$0	4,500	4,550	\$48	8,000	8,100	\$175	14,000	14,100	\$491	20,000	20,100	\$905
1,550	1,600	\$0	4,550	4,600	\$49	8,100	8,200	\$179	14,100	14,200	\$497	20,100	20,200	\$912
1,600	1,650	\$0	4,600	4,650	\$51	8,200	8,300	\$183	14,200	14,300	\$503	20,200	20,300	\$919
1,650	1,700	\$0	4,650	4,700	\$52	8,300	8,400	\$187	14,300	14,400	\$509	20,300	20,400	\$926
1,700	1,750	\$0	4,700	4,750	\$54	8,400	8,500	\$191	14,400	14,500	\$515	20,400	20,500	\$933
1,750	1,800	\$0	4,750	4,800	\$55	8,500	8,600	\$195	14,500	14,600	\$521	20,500	20,600	\$940
1,800	1,850	\$0	4,800	4,850	\$57	8,600	8,700	\$199	14,600	14,700	\$527	20,600	20,700	\$947
1,850	1,900	\$0	4,850	4,900	\$58	8,700	8,800	\$203	14,700	14,800	\$534	20,700	20,800	\$954
1,900	1,950	\$0	4,900	4,950	\$60	8,800	8,900	\$208	14,800	14,900	\$541	20,800	20,900	\$961
1,950	2,000	\$0	4,950	5,000	\$61	8,900	9,000	\$213	14,900	15,000	\$548	20,900	21,000	\$968
2,000			5,000			9,000			15,000			21,000		
2,000	2,050	\$0	5,000	5,050	\$63	9,000	9,100	\$218	15,000	15,100	\$555	21,000	21,100	\$975
2,050	2,100	\$0	5,050	5,100	\$64	9,100	9,200	\$223	15,100	15,200	\$562	21,100	21,200	\$982
2,100	2,150	\$0	5,100	5,150	\$66	9,200	9,300	\$228	15,200	15,300	\$569	21,200	21,300	\$989
2,150	2,200	\$0	5,150	5,200	\$67	9,300	9,400	\$233	15,300	15,400	\$576	21,300	21,400	\$996
2,200	2,250	\$0	5,200	5,250	\$69	9,400	9,500	\$238	15,400	15,500	\$583	21,400	21,500	\$1,003
2,250	2,300	\$0	5,250	5,300	\$70	9,500	9,600	\$243	15,500	15,600	\$590	21,500	21,600	\$1,010
2,300	2,350	\$0	5,300	5,350	\$72	9,600	9,700	\$248	15,600	15,700	\$597	21,600	21,700	\$1,017
2,350	2,400	\$0	5,350	5,400	\$73	9,700	9,800	\$253	15,700	15,800	\$604	21,700	21,800	\$1,024
2,400	2,450	\$0	5,400	5,450	\$75	9,800	9,900	\$258	15,800	15,900	\$611	21,800	21,900	\$1,031
2,450	2,500	\$0	5,450	5,500	\$76	9,900	10,000	\$263	15,900	16,000	\$618	21,900	22,000	\$1,038
2,500	2,550	\$0	5,500	5,550	\$78	10,000	10,100	\$268	16,000	16,100	\$625	22,000	22,100	\$1,045
2,550	2,600	\$0	5,550	5,600	\$79	10,100	10,200	\$273	16,100	16,200	\$632	22,100	22,200	\$1,052
2,600	2,650	\$0	5,600	5,650	\$81	10,200	10,300	\$278	16,200	16,300	\$639	22,200	22,300	\$1,059
2,650	2,700	\$0	5,650	5,700	\$82	10,300	10,400	\$283	16,300	16,400	\$646	22,300	22,400	\$1,066
2,700	2,750	\$0	5,700	5,750	\$84	10,400	10,500	\$288	16,400	16,500	\$653	22,400	22,500	\$1,073
2,750	2,800	\$0	5,750	5,800	\$85	10,500	10,600	\$293	16,500	16,600	\$660	22,500	22,600	\$1,080
2,800	2,850	\$0	5,800	5,850	\$87	10,600	10,700	\$298	16,600	16,700	\$667	22,600	22,700	\$1,087
2,850	2,900	\$0	5,850	5,900	\$88	10,700	10,800	\$303	16,700	16,800	\$674	22,700	22,800	\$1,094
2,900	2,950	\$0	5,900	5,950	\$90	10,800	10,900	\$308	16,800	16,900	\$681	22,800	22,900	\$1,101
2,950	3,000	\$1	5,950	6,000	\$92	10,900	11,000	\$313	16,900	17,000	\$688	22,900	23,000	\$1,108

2017 Tax Table

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
23,000			29,000			35,000			41,000			47,000		
23,000	23,100	\$1,115	29,000	29,100	\$1,535	35,000	35,100	\$1,955	41,000	41,100	\$2,375	47,000	47,100	\$2,795
23,100	23,200	\$1,122	29,100	29,200	\$1,542	35,100	35,200	\$1,962	41,100	41,200	\$2,382	47,100	47,200	\$2,802
23,200	23,300	\$1,129	29,200	29,300	\$1,549	35,200	35,300	\$1,969	41,200	41,300	\$2,389	47,200	47,300	\$2,809
23,300	23,400	\$1,136	29,300	29,400	\$1,556	35,300	35,400	\$1,976	41,300	41,400	\$2,396	47,300	47,400	\$2,816
23,400	23,500	\$1,143	29,400	29,500	\$1,563	35,400	35,500	\$1,983	41,400	41,500	\$2,403	47,400	47,500	\$2,823
23,500	23,600	\$1,150	29,500	29,600	\$1,570	35,500	35,600	\$1,990	41,500	41,600	\$2,410	47,500	47,600	\$2,830
23,600	23,700	\$1,157	29,600	29,700	\$1,577	35,600	35,700	\$1,997	41,600	41,700	\$2,417	47,600	47,700	\$2,837
23,700	23,800	\$1,164	29,700	29,800	\$1,584	35,700	35,800	\$2,004	41,700	41,800	\$2,424	47,700	47,800	\$2,844
23,800	23,900	\$1,171	29,800	29,900	\$1,591	35,800	35,900	\$2,011	41,800	41,900	\$2,431	47,800	47,900	\$2,851
23,900	24,000	\$1,178	29,900	30,000	\$1,598	35,900	36,000	\$2,018	41,900	42,000	\$2,438	47,900	48,000	\$2,858
24,000	24,100	\$1,185	30,000	30,100	\$1,605	36,000	36,100	\$2,025	42,000	42,100	\$2,445	48,000	48,100	\$2,865
24,100	24,200	\$1,192	30,100	30,200	\$1,612	36,100	36,200	\$2,032	42,100	42,200	\$2,452	48,100	48,200	\$2,872
24,200	24,300	\$1,199	30,200	30,300	\$1,619	36,200	36,300	\$2,039	42,200	42,300	\$2,459	48,200	48,300	\$2,879
24,300	24,400	\$1,206	30,300	30,400	\$1,626	36,300	36,400	\$2,046	42,300	42,400	\$2,466	48,300	48,400	\$2,886
24,400	24,500	\$1,213	30,400	30,500	\$1,633	36,400	36,500	\$2,053	42,400	42,500	\$2,473	48,400	48,500	\$2,893
24,500	24,600	\$1,220	30,500	30,600	\$1,640	36,500	36,600	\$2,060	42,500	42,600	\$2,480	48,500	48,600	\$2,900
24,600	24,700	\$1,227	30,600	30,700	\$1,647	36,600	36,700	\$2,067	42,600	42,700	\$2,487	48,600	48,700	\$2,907
24,700	24,800	\$1,234	30,700	30,800	\$1,654	36,700	36,800	\$2,074	42,700	42,800	\$2,494	48,700	48,800	\$2,914
24,800	24,900	\$1,241	30,800	30,900	\$1,661	36,800	36,900	\$2,081	42,800	42,900	\$2,501	48,800	48,900	\$2,921
24,900	25,000	\$1,248	30,900	31,000	\$1,668	36,900	37,000	\$2,088	42,900	43,000	\$2,508	48,900	49,000	\$2,928
25,000			31,000			37,000			43,000			49,000		
25,000	25,100	\$1,255	31,000	31,100	\$1,675	37,000	37,100	\$2,095	43,000	43,100	\$2,515	49,000	49,100	\$2,935
25,100	25,200	\$1,262	31,100	31,200	\$1,682	37,100	37,200	\$2,102	43,100	43,200	\$2,522	49,100	49,200	\$2,942
25,200	25,300	\$1,269	31,200	31,300	\$1,689	37,200	37,300	\$2,109	43,200	43,300	\$2,529	49,200	49,300	\$2,949
25,300	25,400	\$1,276	31,300	31,400	\$1,696	37,300	37,400	\$2,116	43,300	43,400	\$2,536	49,300	49,400	\$2,956
25,400	25,500	\$1,283	31,400	31,500	\$1,703	37,400	37,500	\$2,123	43,400	43,500	\$2,543	49,400	49,500	\$2,963
25,500	25,600	\$1,290	31,500	31,600	\$1,710	37,500	37,600	\$2,130	43,500	43,600	\$2,550	49,500	49,600	\$2,970
25,600	25,700	\$1,297	31,600	31,700	\$1,717	37,600	37,700	\$2,137	43,600	43,700	\$2,557	49,600	49,700	\$2,977
25,700	25,800	\$1,304	31,700	31,800	\$1,724	37,700	37,800	\$2,144	43,700	43,800	\$2,564	49,700	49,800	\$2,984
25,800	25,900	\$1,311	31,800	31,900	\$1,731	37,800	37,900	\$2,151	43,800	43,900	\$2,571	49,800	49,900	\$2,991
25,900	26,000	\$1,318	31,900	32,000	\$1,738	37,900	38,000	\$2,158	43,900	44,000	\$2,578	49,900	50,000	\$2,998
26,000	26,100	\$1,325	32,000	32,100	\$1,745	38,000	38,100	\$2,165	44,000	44,100	\$2,585	50,000	50,100	\$3,005
26,100	26,200	\$1,332	32,100	32,200	\$1,752	38,100	38,200	\$2,172	44,100	44,200	\$2,592	50,100	50,200	\$3,012
26,200	26,300	\$1,339	32,200	32,300	\$1,759	38,200	38,300	\$2,179	44,200	44,300	\$2,599	50,200	50,300	\$3,019
26,300	26,400	\$1,346	32,300	32,400	\$1,766	38,300	38,400	\$2,186	44,300	44,400	\$2,606	50,300	50,400	\$3,026
26,400	26,500	\$1,353	32,400	32,500	\$1,773	38,400	38,500	\$2,193	44,400	44,500	\$2,613	50,400	50,500	\$3,033
26,500	26,600	\$1,360	32,500	32,600	\$1,780	38,500	38,600	\$2,200	44,500	44,600	\$2,620	50,500	50,600	\$3,040
26,600	26,700	\$1,367	32,600	32,700	\$1,787	38,600	38,700	\$2,207	44,600	44,700	\$2,627	50,600	50,700	\$3,047
26,700	26,800	\$1,374	32,700	32,800	\$1,794	38,700	38,800	\$2,214	44,700	44,800	\$2,634	50,700	50,800	\$3,054
26,800	26,900	\$1,381	32,800	32,900	\$1,801	38,800	38,900	\$2,221	44,800	44,900	\$2,641	50,800	50,900	\$3,061
26,900	27,000	\$1,388	32,900	33,000	\$1,808	38,900	39,000	\$2,228	44,900	45,000	\$2,648	50,900	51,000	\$3,068
27,000			33,000			39,000			45,000			51,000		
27,000	27,100	\$1,395	33,000	33,100	\$1,815	39,000	39,100	\$2,235	45,000	45,100	\$2,655	51,000	51,100	\$3,075
27,100	27,200	\$1,402	33,100	33,200	\$1,822	39,100	39,200	\$2,242	45,100	45,200	\$2,662	51,100	51,200	\$3,082
27,200	27,300	\$1,409	33,200	33,300	\$1,829	39,200	39,300	\$2,249	45,200	45,300	\$2,669	51,200	51,300	\$3,089
27,300	27,400	\$1,416	33,300	33,400	\$1,836	39,300	39,400	\$2,256	45,300	45,400	\$2,676	51,300	51,400	\$3,096
27,400	27,500	\$1,423	33,400	33,500	\$1,843	39,400	39,500	\$2,263	45,400	45,500	\$2,683	51,400	51,500	\$3,103
27,500	27,600	\$1,430	33,500	33,600	\$1,850	39,500	39,600	\$2,270	45,500	45,600	\$2,690	51,500	51,600	\$3,110
27,600	27,700	\$1,437	33,600	33,700	\$1,857	39,600	39,700	\$2,277	45,600	45,700	\$2,697	51,600	51,700	\$3,117
27,700	27,800	\$1,444	33,700	33,800	\$1,864	39,700	39,800	\$2,284	45,700	45,800	\$2,704	51,700	51,800	\$3,124
27,800	27,900	\$1,451	33,800	33,900	\$1,871	39,800	39,900	\$2,291	45,800	45,900	\$2,711	51,800	51,900	\$3,131
27,900	28,000	\$1,458	33,900	34,000	\$1,878	39,900	40,000	\$2,298	45,900	46,000	\$2,718	51,900	52,000	\$3,138
28,000	28,100	\$1,465	34,000	34,100	\$1,885	40,000	40,100	\$2,305	46,000	46,100	\$2,725	52,000	52,100	\$3,145
28,100	28,200	\$1,472	34,100	34,200	\$1,892	40,100	40,200	\$2,312	46,100	46,200	\$2,732	52,100	52,200	\$3,152
28,200	28,300	\$1,479	34,200	34,300	\$1,899	40,200	40,300	\$2,319	46,200	46,300	\$2,739	52,200	52,300	\$3,159
28,300	28,400	\$1,486	34,300	34,400	\$1,906	40,300	40,400	\$2,326	46,300	46,400	\$2,746	52,300	52,400	\$3,166
28,400	28,500	\$1,493	34,400	34,500	\$1,913	40,400	40,500	\$2,333	46,400	46,500	\$2,753	52,400	52,500	\$3,173
28,500	28,600	\$1,500	34,500	34,600	\$1,920	40,500	40,600	\$2,340	46,500	46,600	\$2,760	52,500	52,600	\$3,180
28,600	28,700	\$1,507	34,600	34,700	\$1,927	40,600	40,700	\$2,347	46,600	46,700	\$2,767	52,600	52,700	\$3,187
28,700	28,800	\$1,514	34,700	34,800	\$1,934	40,700	40,800	\$2,354	46,700	46,800	\$2,774	52,700	52,800	\$3,194
28,800	28,900	\$1,521	34,800	34,900	\$1,941	40,800	40,900	\$2,361	46,800	46,900	\$2,781	52,800	52,900	\$3,201
28,900	29,000	\$1,528	34,900	35,000	\$1,948	40,900	41,000	\$2,368	46,900	47,000	\$2,788	52,900	53,000	\$3,208

2017 Tax Table

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
53,000			59,000			65,000			71,000			77,000		
53,000	53,100	\$3,215	59,000	59,100	\$3,635	65,000	65,100	\$4,055	71,000	71,100	\$4,475	77,000	77,100	\$4,895
53,100	53,200	\$3,222	59,100	59,200	\$3,642	65,100	65,200	\$4,062	71,100	71,200	\$4,482	77,100	77,200	\$4,902
53,200	53,300	\$3,229	59,200	59,300	\$3,649	65,200	65,300	\$4,069	71,200	71,300	\$4,489	77,200	77,300	\$4,909
53,300	53,400	\$3,236	59,300	59,400	\$3,656	65,300	65,400	\$4,076	71,300	71,400	\$4,496	77,300	77,400	\$4,916
53,400	53,500	\$3,243	59,400	59,500	\$3,663	65,400	65,500	\$4,083	71,400	71,500	\$4,503	77,400	77,500	\$4,923
53,500	53,600	\$3,250	59,500	59,600	\$3,670	65,500	65,600	\$4,090	71,500	71,600	\$4,510	77,500	77,600	\$4,930
53,600	53,700	\$3,257	59,600	59,700	\$3,677	65,600	65,700	\$4,097	71,600	71,700	\$4,517	77,600	77,700	\$4,937
53,700	53,800	\$3,264	59,700	59,800	\$3,684	65,700	65,800	\$4,104	71,700	71,800	\$4,524	77,700	77,800	\$4,944
53,800	53,900	\$3,271	59,800	59,900	\$3,691	65,800	65,900	\$4,111	71,800	71,900	\$4,531	77,800	77,900	\$4,951
53,900	54,000	\$3,278	59,900	60,000	\$3,698	65,900	66,000	\$4,118	71,900	72,000	\$4,538	77,900	78,000	\$4,958
54,000	54,100	\$3,285	60,000	60,100	\$3,705	66,000	66,100	\$4,125	72,000	72,100	\$4,545	78,000	78,100	\$4,965
54,100	54,200	\$3,292	60,100	60,200	\$3,712	66,100	66,200	\$4,132	72,100	72,200	\$4,552	78,100	78,200	\$4,972
54,200	54,300	\$3,299	60,200	60,300	\$3,719	66,200	66,300	\$4,139	72,200	72,300	\$4,559	78,200	78,300	\$4,979
54,300	54,400	\$3,306	60,300	60,400	\$3,726	66,300	66,400	\$4,146	72,300	72,400	\$4,566	78,300	78,400	\$4,986
54,400	54,500	\$3,313	60,400	60,500	\$3,733	66,400	66,500	\$4,153	72,400	72,500	\$4,573	78,400	78,500	\$4,993
54,500	54,600	\$3,320	60,500	60,600	\$3,740	66,500	66,600	\$4,160	72,500	72,600	\$4,580	78,500	78,600	\$5,000
54,600	54,700	\$3,327	60,600	60,700	\$3,747	66,600	66,700	\$4,167	72,600	72,700	\$4,587	78,600	78,700	\$5,007
54,700	54,800	\$3,334	60,700	60,800	\$3,754	66,700	66,800	\$4,174	72,700	72,800	\$4,594	78,700	78,800	\$5,014
54,800	54,900	\$3,341	60,800	60,900	\$3,761	66,800	66,900	\$4,181	72,800	72,900	\$4,601	78,800	78,900	\$5,021
54,900	55,000	\$3,348	60,900	61,000	\$3,768	66,900	67,000	\$4,188	72,900	73,000	\$4,608	78,900	79,000	\$5,028
55,000			61,000			67,000			73,000			79,000		
55,000	55,100	\$3,355	61,000	61,100	\$3,775	67,000	67,100	\$4,195	73,000	73,100	\$4,615	79,000	79,100	\$5,035
55,100	55,200	\$3,362	61,100	61,200	\$3,782	67,100	67,200	\$4,202	73,100	73,200	\$4,622	79,100	79,200	\$5,042
55,200	55,300	\$3,369	61,200	61,300	\$3,789	67,200	67,300	\$4,209	73,200	73,300	\$4,629	79,200	79,300	\$5,049
55,300	55,400	\$3,376	61,300	61,400	\$3,796	67,300	67,400	\$4,216	73,300	73,400	\$4,636	79,300	79,400	\$5,056
55,400	55,500	\$3,383	61,400	61,500	\$3,803	67,400	67,500	\$4,223	73,400	73,500	\$4,643	79,400	79,500	\$5,063
55,500	55,600	\$3,390	61,500	61,600	\$3,810	67,500	67,600	\$4,230	73,500	73,600	\$4,650	79,500	79,600	\$5,070
55,600	55,700	\$3,397	61,600	61,700	\$3,817	67,600	67,700	\$4,237	73,600	73,700	\$4,657	79,600	79,700	\$5,077
55,700	55,800	\$3,404	61,700	61,800	\$3,824	67,700	67,800	\$4,244	73,700	73,800	\$4,664	79,700	79,800	\$5,084
55,800	55,900	\$3,411	61,800	61,900	\$3,831	67,800	67,900	\$4,251	73,800	73,900	\$4,671	79,800	79,900	\$5,091
55,900	56,000	\$3,418	61,900	62,000	\$3,838	67,900	68,000	\$4,258	73,900	74,000	\$4,678	79,900	80,000	\$5,098
56,000	56,100	\$3,425	62,000	62,100	\$3,845	68,000	68,100	\$4,265	74,000	74,100	\$4,685	80,000	80,100	\$5,105
56,100	56,200	\$3,432	62,100	62,200	\$3,852	68,100	68,200	\$4,272	74,100	74,200	\$4,692	80,100	80,200	\$5,112
56,200	56,300	\$3,439	62,200	62,300	\$3,859	68,200	68,300	\$4,279	74,200	74,300	\$4,699	80,200	80,300	\$5,119
56,300	56,400	\$3,446	62,300	62,400	\$3,866	68,300	68,400	\$4,286	74,300	74,400	\$4,706	80,300	80,400	\$5,126
56,400	56,500	\$3,453	62,400	62,500	\$3,873	68,400	68,500	\$4,293	74,400	74,500	\$4,713	80,400	80,500	\$5,133
56,500	56,600	\$3,460	62,500	62,600	\$3,880	68,500	68,600	\$4,300	74,500	74,600	\$4,720	80,500	80,600	\$5,140
56,600	56,700	\$3,467	62,600	62,700	\$3,887	68,600	68,700	\$4,307	74,600	74,700	\$4,727	80,600	80,700	\$5,147
56,700	56,800	\$3,474	62,700	62,800	\$3,894	68,700	68,800	\$4,314	74,700	74,800	\$4,734	80,700	80,800	\$5,154
56,800	56,900	\$3,481	62,800	62,900	\$3,901	68,800	68,900	\$4,321	74,800	74,900	\$4,741	80,800	80,900	\$5,161
56,900	57,000	\$3,488	62,900	63,000	\$3,908	68,900	69,000	\$4,328	74,900	75,000	\$4,748	80,900	81,000	\$5,168
57,000			63,000			69,000			75,000			81,000		
57,000	57,100	\$3,495	63,000	63,100	\$3,915	69,000	69,100	\$4,335	75,000	75,100	\$4,755	81,000	81,100	\$5,175
57,100	57,200	\$3,502	63,100	63,200	\$3,922	69,100	69,200	\$4,342	75,100	75,200	\$4,762	81,100	81,200	\$5,182
57,200	57,300	\$3,509	63,200	63,300	\$3,929	69,200	69,300	\$4,349	75,200	75,300	\$4,769	81,200	81,300	\$5,189
57,300	57,400	\$3,516	63,300	63,400	\$3,936	69,300	69,400	\$4,356	75,300	75,400	\$4,776	81,300	81,400	\$5,196
57,400	57,500	\$3,523	63,400	63,500	\$3,943	69,400	69,500	\$4,363	75,400	75,500	\$4,783	81,400	81,500	\$5,203
57,500	57,600	\$3,530	63,500	63,600	\$3,950	69,500	69,600	\$4,370	75,500	75,600	\$4,790	81,500	81,600	\$5,210
57,600	57,700	\$3,537	63,600	63,700	\$3,957	69,600	69,700	\$4,377	75,600	75,700	\$4,797	81,600	81,700	\$5,217
57,700	57,800	\$3,544	63,700	63,800	\$3,964	69,700	69,800	\$4,384	75,700	75,800	\$4,804	81,700	81,800	\$5,224
57,800	57,900	\$3,551	63,800	63,900	\$3,971	69,800	69,900	\$4,391	75,800	75,900	\$4,811	81,800	81,900	\$5,231
57,900	58,000	\$3,558	63,900	64,000	\$3,978	69,900	70,000	\$4,398	75,900	76,000	\$4,818	81,900	82,000	\$5,238
58,000	58,100	\$3,565	64,000	64,100	\$3,985	70,000	70,100	\$4,405	76,000	76,100	\$4,825	82,000	82,100	\$5,245
58,100	58,200	\$3,572	64,100	64,200	\$3,992	70,100	70,200	\$4,412	76,100	76,200	\$4,832	82,100	82,200	\$5,252
58,200	58,300	\$3,579	64,200	64,300	\$3,999	70,200	70,300	\$4,419	76,200	76,300	\$4,839	82,200	82,300	\$5,259
58,300	58,400	\$3,586	64,300	64,400	\$4,006	70,300	70,400	\$4,426	76,300	76,400	\$4,846	82,300	82,400	\$5,266
58,400	58,500	\$3,593	64,400	64,500	\$4,013	70,400	70,500	\$4,433	76,400	76,500	\$4,853	82,400	82,500	\$5,273
58,500	58,600	\$3,600	64,500	64,600	\$4,020	70,500	70,600	\$4,440	76,500	76,600	\$4,860	82,500	82,600	\$5,280
58,600	58,700	\$3,607	64,600	64,700	\$4,027	70,600	70,700	\$4,447	76,600	76,700	\$4,867	82,600	82,700	\$5,287
58,700	58,800	\$3,614	64,700	64,800	\$4,034	70,700	70,800	\$4,454	76,700	76,800	\$4,874	82,700	82,800	\$5,294
58,800	58,900	\$3,621	64,800	64,900	\$4,041	70,800	70,900	\$4,461	76,800	76,900	\$4,881	82,800	82,900	\$5,301
58,900	59,000	\$3,628	64,900	65,000	\$4,048	70,900	71,000	\$4,468	76,900	77,000	\$4,888	82,900	83,000	\$5,308

2017 Tax Table

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
83,000			87,000			91,000			95,000			99,000		
83,000	83,100	\$5,315	87,000	87,100	\$5,595	91,000	91,100	\$5,875	95,000	95,100	\$6,155	99,000	99,100	\$6,435
83,100	83,200	\$5,322	87,100	87,200	\$5,602	91,100	91,200	\$5,882	95,100	95,200	\$6,162	99,100	99,200	\$6,442
83,200	83,300	\$5,329	87,200	87,300	\$5,609	91,200	91,300	\$5,889	95,200	95,300	\$6,169	99,200	99,300	\$6,449
83,300	83,400	\$5,336	87,300	87,400	\$5,616	91,300	91,400	\$5,896	95,300	95,400	\$6,176	99,300	99,400	\$6,456
83,400	83,500	\$5,343	87,400	87,500	\$5,623	91,400	91,500	\$5,903	95,400	95,500	\$6,183	99,400	99,500	\$6,463
83,500	83,600	\$5,350	87,500	87,600	\$5,630	91,500	91,600	\$5,910	95,500	95,600	\$6,190	99,500	99,600	\$6,470
83,600	83,700	\$5,357	87,600	87,700	\$5,637	91,600	91,700	\$5,917	95,600	95,700	\$6,197	99,600	99,700	\$6,477
83,700	83,800	\$5,364	87,700	87,800	\$5,644	91,700	91,800	\$5,924	95,700	95,800	\$6,204	99,700	99,800	\$6,484
83,800	83,900	\$5,371	87,800	87,900	\$5,651	91,800	91,900	\$5,931	95,800	95,900	\$6,211	99,800	99,900	\$6,491
83,900	84,000	\$5,378	87,900	88,000	\$5,658	91,900	92,000	\$5,938	95,900	96,000	\$6,218	99,900	100,000	\$6,498
84,000	84,100	\$5,385	88,000	88,100	\$5,665	92,000	92,100	\$5,945	96,000	96,100	\$6,225	\$100,000 or over use tax rate schedule below		
84,100	84,200	\$5,392	88,100	88,200	\$5,672	92,100	92,200	\$5,952	96,100	96,200	\$6,232			
84,200	84,300	\$5,399	88,200	88,300	\$5,679	92,200	92,300	\$5,959	96,200	96,300	\$6,239			
84,300	84,400	\$5,406	88,300	88,400	\$5,686	92,300	92,400	\$5,966	96,300	96,400	\$6,246			
84,400	84,500	\$5,413	88,400	88,500	\$5,693	92,400	92,500	\$5,973	96,400	96,500	\$6,253			
84,500	84,600	\$5,420	88,500	88,600	\$5,700	92,500	92,600	\$5,980	96,500	96,600	\$6,260			
84,600	84,700	\$5,427	88,600	88,700	\$5,707	92,600	92,700	\$5,987	96,600	96,700	\$6,267			
84,700	84,800	\$5,434	88,700	88,800	\$5,714	92,700	92,800	\$5,994	96,700	96,800	\$6,274			
84,800	84,900	\$5,441	88,800	88,900	\$5,721	92,800	92,900	\$6,001	96,800	96,900	\$6,281			
84,900	85,000	\$5,448	88,900	89,000	\$5,728	92,900	93,000	\$6,008	96,900	97,000	\$6,288			
85,000			89,000			93,000			97,000					
85,000	85,100	\$5,455	89,000	89,100	\$5,735	93,000	93,100	\$6,015	97,000	97,100	\$6,295			
85,100	85,200	\$5,462	89,100	89,200	\$5,742	93,100	93,200	\$6,022	97,100	97,200	\$6,302			
85,200	85,300	\$5,469	89,200	89,300	\$5,749	93,200	93,300	\$6,029	97,200	97,300	\$6,309			
85,300	85,400	\$5,476	89,300	89,400	\$5,756	93,300	93,400	\$6,036	97,300	97,400	\$6,316			
85,400	85,500	\$5,483	89,400	89,500	\$5,763	93,400	93,500	\$6,043	97,400	97,500	\$6,323			
85,500	85,600	\$5,490	89,500	89,600	\$5,770	93,500	93,600	\$6,050	97,500	97,600	\$6,330			
85,600	85,700	\$5,497	89,600	89,700	\$5,777	93,600	93,700	\$6,057	97,600	97,700	\$6,337			
85,700	85,800	\$5,504	89,700	89,800	\$5,784	93,700	93,800	\$6,064	97,700	97,800	\$6,344			
85,800	85,900	\$5,511	89,800	89,900	\$5,791	93,800	93,900	\$6,071	97,800	97,900	\$6,351			
85,900	86,000	\$5,518	89,900	90,000	\$5,798	93,900	94,000	\$6,078	97,900	98,000	\$6,358			
86,000	86,100	\$5,525	90,000	90,100	\$5,805	94,000	94,100	\$6,085	98,000	98,100	\$6,365			
86,100	86,200	\$5,532	90,100	90,200	\$5,812	94,100	94,200	\$6,092	98,100	98,200	\$6,372			
86,200	86,300	\$5,539	90,200	90,300	\$5,819	94,200	94,300	\$6,099	98,200	98,300	\$6,379			
86,300	86,400	\$5,546	90,300	90,400	\$5,826	94,300	94,400	\$6,106	98,300	98,400	\$6,386			
86,400	86,500	\$5,553	90,400	90,500	\$5,833	94,400	94,500	\$6,113	98,400	98,500	\$6,393			
86,500	86,600	\$5,560	90,500	90,600	\$5,840	94,500	94,600	\$6,120	98,500	98,600	\$6,400			
86,600	86,700	\$5,567	90,600	90,700	\$5,847	94,600	94,700	\$6,127	98,600	98,700	\$6,407			
86,700	86,800	\$5,574	90,700	90,800	\$5,854	94,700	94,800	\$6,134	98,700	98,800	\$6,414			
86,800	86,900	\$5,581	90,800	90,900	\$5,861	94,800	94,900	\$6,141	98,800	98,900	\$6,421			
86,900	87,000	\$5,588	90,900	91,000	\$5,868	94,900	95,000	\$6,148	98,900	99,000	\$6,428			

2017 Tax Rate Schedule for taxable income of \$100,000 or more

Caution: You must use the Tax Tables instead of this Tax Rate Schedule if your taxable income is less than \$100,000.

Use this rate schedule regardless of the filing status you checked on Form SC1040.

If the amount on SC1040, line 5 is **\$100,000 or more:**

Multiply the amount on line 5 by 7%;

Subtract \$499; and

Enter the difference on line 6.

Example of Tax Rate Schedule Computation

If South Carolina income subject to tax on SC1040, line 5 is \$101,000, the tax is calculated as follows:

\$101,000	income from SC1040 line 5
X .07	(.07)
7,070	
- 499	subtraction amount (constant)
\$6,571	tax

\$6,571 is the amount of tax to be entered on line 6 of SC1040.

AVOIDING COMMON ERRORS THAT CAN DELAY YOUR REFUND

Follow these guidelines to avoid delays in processing your return:

DO	DON'T
⊕ DO file online. ⊕ DO use direct deposit! ⊕ DO use the correct form. Make sure that the form you use is for the correct tax year. ⊕ DO include all Social Security numbers (SSNs) and make sure they are correct. ⊕ DO mark your filing status. Generally, it should match the filing status marked on your federal return. ⊕ DO send all 3 pages of the SC1040 plus any additional schedules and documents required. ⊕ DO if you have Schedule NR, attach it to your SC1040 and make sure you mark the NR box. ⊕ DO sign your return! Both spouses must sign a married filing joint return. ⊕ DO make sure your mailing address is complete and accurate on your return. ⊕ DO sign your check payable to South Carolina Department of Revenue and make sure the wording matches the dollar amount. ⊕ DO include SC withholding on line 16 for W-2s and line 20 for 1099s. ⊕ DO attach SC1040TC if you claim a tax credit.	⊗ DON'T claim the two wage earner credit unless your filing status is married filing jointly. ⊗ DON'T claim state withholding paid to another state. ⊗ DON'T send additional copies of your tax return. If you file online, you do not need to submit a paper copy. ⊗ DON'T use SC1040 to change or correct an original return that has been filed. Complete and submit SC1040X Amended Income Tax Return.

Failure to follow these guidelines can slow down processing of your return and delay your refund. Your return may be mailed back to you if all requested information is not provided.

Before you file:

- Make sure you have received **ALL** of your W-2s and other tax documents.
- You will need to have your correct Social Security number. If you cannot get a Social Security Number, you will need to apply for an Individual Taxpayer Identification Number from the IRS.
- Double check all Social Security numbers, your name, address and all of your math calculations.
- Make a copy of your complete return for your records.
- Documents and schedules (if present) should be placed in the following order:
 1. W2s
 2. 1099s with South Carolina Withholding
 3. SC1040 - ALL 3 pages
 4. SC1040NR - Non-Resident Schedule
 5. SC1040TC – Tax Credit
 6. I-319 – Tuition Tax Credit
 7. I-330 – Contributions for Check-Offs
 8. Any other South Carolina forms/schedules
 9. Any Federal forms/schedules

TAXPAYER ADVOCATE

If you have a tax concern, you should first contact taxpayer assistance at 844-898-8542. If you receive a letter or notice from the Department, call the number provided on the letter or notice. The Taxpayer Advocate Section provides assistance for the following tax issues: innocent spouse requests for SCDOR debts, certificates of tax compliance, and lottery compliance. If you need assistance with any of the above tax issues, call 803-898-5199 for innocent spouse and 803-898-5381 for compliance.

TAXPAYERS' BILL OF RIGHTS

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Under the provisions of Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owing to South Carolina Department of Revenue for more than 6 months may be assigned to a private collection agency for collecting actions.

VOLUNTEER INCOME TAX ASSISTANCE

The Volunteer Income Tax Assistance (VITA) program provides free tax assistance to lower income, elderly and handicapped people. Generally, those who receive these services cannot afford professional tax assistance. Volunteers are located throughout the state. Call 211 for more information.

COPIES OF PRIOR YEAR RETURNS

You can obtain a copy/transcript of a prior year tax return by completing SC4506, Request for Copy of Tax Form or Tax Account Information/Transcript. If you do not have a SC4506, you can send a written request to SC Department of Revenue, Records Section, Columbia, SC 29214-0014. The request should contain the following information: your name, Social Security Number, and if you filed a joint return, the name and Social Security number of your spouse, the form number, the tax period or year, and your current address. You must sign the request. Allow 45 days to receive your copy. Please see the SC4506 for additional information. Forms are available at dor.sc.gov/forms.

TAXPAYER SERVICE CENTERS

The South Carolina Department of Revenue has taxpayer service centers located across the state. Visit our website at dor.sc.gov/contact/in-person for specific locations and hours of operation.