



2025 SC1040 Individual Income Tax Form and Instructions

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Reminders

The due date for filing your 2025 Individual Income Tax return is April 15, 2026.

Paying online is quick and easy! Pay any balance due using our free online tax portal, MyDORWAY.

Visit **dor.sc.gov/pay** and select **Individual Income Tax Payment** to get started.

If you're expecting a refund, your options are direct deposit or paper check.

- The SCDOR recommends direct deposit. It's the fastest, safest, and easiest way to get your refund.
- Paper checks cost taxpayers 10 times more to process, take longer to get to you, and can be lost or stolen from the mail.

If you need more time to file your 1040, visit **dor.sc.gov/pay**, select **Individual Income Tax Payment**, then select **Extension Payment** on the following screen. Your payment on MyDORWAY automatically submits your filing extension request—no additional paperwork is required! If you request an extension on your federal return, you do not need to request an extension on your state return.

South Carolina 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 already been collected by the seller. Examples include purchases made online, when visiting another state, or through out-of-state catalog companies and home shopping networks. Use Tax can be paid on the SC1040 (line 26), online with your MyDORWAY account, or by completing the UT-3/UT-3W. A worksheet is included in the SC1040 Instructions to help you calculate and pay Use Tax.

Forms are available at **dor.sc.gov/forms**.

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

Ready for your refund?

File online and choose direct deposit.

Filing online and choosing direct deposit is the fastest, safest way to complete your South Carolina return and get your refund.

Visit dor.sc.gov/iit-filing for information on your electronic filing options. Free and low cost options are available!

You may qualify to file online for free! Visit dor.sc.gov/iit-filing to find vendors and qualification information.

Whether you file online or by paper, choose to receive your refund by direct deposit.

It's fast, accurate, and secure! Paper checks cost taxpayers 10 times more to process, take longer to get to you, and can be lost or stolen.

Learn more at dor.sc.gov/refund.

Go direct!

Have a balance due?

Use MyDORWAY to pay electronically

Whether you file online or by paper, if you have a balance due, we recommend paying your taxes electronically!

Paying is quick and easy with our free online tax portal, MyDORWAY! Go to dor.sc.gov/pay to make your payment.

- Select **Individual Income Tax Payment** to get started.
- Pay electronically by ACH Debit when you file your return. Enter your bank information.
- If you pay by ACH Debit, the SCDOR will request payment from your bank. They will automatically debit your account for the South Carolina taxes you owe. No further action is needed on your part!

File your return electronically by the April 15, 2026 due date and pay your balance due electronically by May 1, 2026 to avoid penalties and interest.

This does not apply to federal returns or returns submitted by paper.

New For 2025

2025 Legislative Updates

A list of significant changes in tax and regulatory laws and regulations enacted during the 2025 legislative session is available at **dor.sc.gov/policy**.

Conformity

South Carolina recognizes the Internal Revenue Code as amended through December 31, 2024, unless otherwise provided. If adopted Internal Revenue Code sections that expired on December 31, 2024 are extended, but were otherwise not amended by congressional act during 2025, these sections will also be extended for South Carolina Income Tax purposes.

Reduction In Income Tax Rates

For tax year 2025, the top marginal Individual Income Tax rate changed to 6%. Use the SC1040TT, 2025 South Carolina Individual Income Tax Tables, available at **dor.sc.gov/forms**, to determine your tax.

Increase In South Carolina Dependent Exemption (Line w of the SC1040)

The South Carolina dependent exemption amount for 2025 is \$4,930 and is allowed for each eligible dependent, including both qualifying children and qualifying relatives.

Before You File

Follow these guidelines to make sure your return is processed quickly and your refund is not delayed.

- Make sure you have received ALL of your W-2 forms and other tax documents.
- You need to have your correct Social Security Number (SSN). If you cannot get an SSN, you need to apply for an Individual Taxpayer Identification Number (ITIN) from the IRS. Contact the IRS at 1-800-829-1040 or register at **irs.gov** using the federal form W-7.
- Double check all SSNs, your name, address, and all of your calculations.
- Keep a copy of your complete return for your records.
- Documents and schedules (if needed) should be placed in the following order:
 1. W-2 forms
 2. 1099 forms with South Carolina Withholding
 3. SC1040 – **all three pages**
 4. Schedule NR Nonresident Schedule
 5. SC1040TC Tax Credits
 6. I-319 Tuition Tax Credit
 7. I-330 Contributions for Check-Offs
 8. Any other South Carolina forms and schedules
 9. Any federal forms and schedules

INCOME TAX FILING DOS AND DON'TS

DO

DON'T

- ✓ File online.
 - ✓ Choose direct deposit to get the fastest access to your refund.
 - ✓ Pay your balance due electronically. It's fast and easy! Use our free online tax portal, MyDORWAY, at **dor.sc.gov/pay** or enter your bank information on your SC1040 and pay by ACH Debit.
 - ✓ Use the form for the correct tax year.
 - ✓ Include all SSNs and make sure they're correct.
 - ✓ Mark your filing status. Generally, it will match your federal return.
 - ✓ Send all three pages of the SC1040.
 - ✓ Attach your Schedule NR to your SC1040 and make sure you mark the SC Schedule NR box, if applicable.
 - ✓ Sign your return! If married and filing jointly, both taxpayers must sign.
 - ✓ File using your correct legal name.
 - ✓ Make sure your mailing address is complete and accurate.
 - ✓ Sign your check, make it payable to SCDOR, and make sure the wording matches the dollar amount.
 - ✓ Include SC Withholding on line 16 for W-2 forms and line 20 for 1099 forms.
 - ✓ If you claim a tax credit, attach an SC1040TC and all supplemental tax credit schedules to support the tax credits claimed on the SC1040TC.
 - ✓ To amend your return, file a new SC1040, check the **Amended Return** box, and include a SCH AMD.
- ✗ Claim the Two Wage Earner Credit if your filing status is not married filing jointly.
 - ✗ Claim state withholding paid to another state.
 - ✗ Claim federal withholding paid to the IRS.
 - ✗ Send additional copies of your return. If you file online, you don't need to submit a paper copy.

Tax Help

SCDOR Taxpayer Service Centers are located across the state. Visit dor.sc.gov/contact/in-person for locations and hours.

The SCDOR Taxpayer Advocate provides assistance for innocent spouse requests for SCDOR debts, certificates of tax compliance, and lottery compliance.

If you have a general question or concern, you should first call 1-844-898-8542. If you receive a letter or notice, use the contact information provided on the notice.

Taxpayer Advocate: 803-898-5444 Innocent Spouse: 803-898-5199 Compliance: 803-898-5381

Volunteer Income Tax Assistance (VITA) provides free tax assistance to lower income taxpayers, those with disabilities, the elderly, and limited-English speaking taxpayers who need assistance preparing their tax returns. 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 Individual Income Tax return transcripts starting with tax year 2021 are available on our free online tax portal, MyDORWAY, at MyDORWAY.dor.sc.gov. You must sign up for a MyDORWAY account to access copies of past transcripts. After you've signed up:

- Log in and click the **Accounts** tab.
- Scroll to your Individual Income Tax account and select **View Returns and Periods**.
- Under **Period**, select any period starting with tax year 2021 or newer (example: for tax year 2021, you would select period 31-Dec-2021)
- On the next screen, select **Print Return Transcript**, then download your transcript as a PDF.

For tax years 2020 and older, you must request transcripts by completing a paper version of the SC4506, available at dor.sc.gov/forms.

If you used a paid preparer to file your return, your preparer should have a copy of your return.

The SCDOR has a six year retention period on previously filed returns.



Individual Income Tax: General Information and FAQs

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Frequently Asked Questions

Getting Started

Do I need to file a South Carolina Individual Income Tax return?

If you answer YES to any of these questions, you must file a South Carolina Individual 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 SC are taxed on their entire income, regardless of where it was 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 age 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?
 - Find the federal gross income filing requirement amount in the federal 1040 instructions, available at [irs.gov](https://www.irs.gov).
 - Did you have South Carolina Income Tax withheld from your wages?
- **Nonresidents:**
 - Did you have South Carolina Income Tax withheld from your wages?
 - Did you have South Carolina gross income, including income from rental property, businesses, or other investments in South Carolina?

Am I a resident or nonresident?

You are a South Carolina **resident**, even if you live outside of South Carolina, if all of the following are true:

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

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

For more information on residency and domicile, refer to **Determining a Taxpayer's Domicile for Income Tax Purposes**, available at dor.sc.gov/policy.

What is my residency status if I moved into or out of South Carolina during the tax year?

You are a part-year resident and may consider yourself a full-year resident or nonresident.

If you file as a full-year resident, file the SC1040. Report all of your income as though you were a resident for the entire year. You will be allowed credit for taxes paid on income taxed by South Carolina and another state, if applicable. Complete the SC1040TC and attach a copy of the other state's Income Tax return.

If you file as a nonresident, file the SC1040 with the Schedule NR. You will be taxed only on income earned while a resident in South Carolina and income from South Carolina sources. You will prorate your deductions. All personal service income earned in South Carolina must be reported.

You may choose the filing method that is most beneficial to you. This option is only available for the tax year that you are a part-year resident.

How should I file if I am a nonresident of South Carolina but work in this state?

File the SC1040 with the Schedule NR. You will be taxed only on income earned in South Carolina and will prorate your deductions. You must report all personal service income earned in South Carolina.

How should I file if I am a full-year South Carolina resident but my spouse is not?

If you file a **joint** federal return, you must file a **joint** SC1040 with the Schedule NR. You will report all income for the entire year to South Carolina. Your spouse will only report income earned in this state.

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 they have income taxable by South Carolina.

What is my residency status if I am in the armed forces?

- If you enter the armed forces when you are a South Carolina resident, you keep your South Carolina residency status, even if you are absent from the 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 Individual Income Tax return.
- 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 Income Tax. If you have other earned income subject to South Carolina tax, file the SC1040 with the 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. For more information, see the Schedule NR instructions, available at dor.sc.gov/forms and SC Revenue Ruling #24-5, available at dor.sc.gov/policy.

Use Tax

Do I need to pay South Carolina Use Tax?

Use Tax is due on purchases outside of South Carolina for use, storage, or consumption in South Carolina. Use Tax is paid to the SCDOR when state Sales and Use Tax has not been collected by the seller.

You may need to pay Use Tax if you make purchases:

- from retailers online
- from out-of-state catalog companies
- from home shopping networks
- when visiting another state

The tax rate for the Use Tax is the same as the Sales Tax rate. The rate is determined by where the tangible personal property will be used, stored, or consumed, regardless of where the sale takes place. For more information and updated tax rates, visit dor.sc.gov/tax/use.

You have three options for reporting and paying Use Tax:

1. On line 26 of your SC1040. Calculate your Use Tax using the SC Use Tax Worksheet included in the SC1040 Instructions, available at dor.sc.gov/forms. No additional paperwork is required.
2. Use our free online tax portal, MyDORWAY, at MyDORWAY.dor.sc.gov. Log in to your existing account or create a new account to get started. No additional form or paperwork is required.
3. Mail the UT-3 with your check to: **SCDOR, Sales Taxable, PO Box 100193, Columbia, SC 29202**. Make your check payable to SCDOR. Include your name, SSN, and UT-3 in the memo.

Do not send cash.

Submitting Your SC1040 and Due Dates

When is my return due?

A return for calendar year 2025 is due by April 15, 2026.

A return for a fiscal year tax period is due by the 15th day of the fourth month following the close of your tax year. On the front of the return, complete the dates covered by the fiscal year.

South Carolina offers an electronic incentive until May 1, 2026, without being charged penalties and interest, if you:

1. file your return electronically by the due date of April 15, 2026, and
2. pay your balance due electronically by May 1, 2026.

If you don't meet both requirements, penalties and interest will be charged from the tax due date of April 15, 2026 until you file and pay.

The May 1, 2026 electronic incentive doesn't apply to federal returns or returns submitted by paper.

Extensions

How do I get more time to file?

If you need more time to file your South Carolina return:

- Request an extension to file by paying your balance due on our free online tax portal, MyDORWAY, at dor.sc.gov/pay. Select **Individual Income Tax Payment** to get started. You do not need to log in or create a MyDORWAY account. Your payment on MyDORWAY automatically submits your filing extension request. No additional form or paperwork is required. You must pay at least 90% of your state tax due with the extension by April 15, 2026.

- If no Income Tax is due, and you have been granted an extension of time to file your federal Income Tax return, we will accept a copy of the federal extension. You do not need to send us a copy of the federal form by the due date of the tax return.
- If you do not have a federal extension, and you have not paid your balance due on MyDORWAY, you must file the SC4868, Request for Extension of Time to File, by April 15, 2026.
- When you file your return, mark the **Extension** box on the front of your SC1040 return to indicate you filed an extension.
- Enter any payment made with your extension request on line 18 of your SC1040.

Can I extend the time to pay my taxes?

An extension allows additional time to file your SC1040, but **not to pay any taxes due**. You will be charged interest, at the prevailing federal rates, on any unpaid tax. Interest is applied from the original due date of the tax return to the date of the payment. In addition to the interest, you will be charged a penalty of 0.5% per month for failure to pay at least 90% of the total tax due by the original due date. The penalty will be imposed on the difference between the amount paid with the extension and the tax to be paid for the period.

A **Penalty and Interest Calculator** is available on MyDORWAY, our free online tax portal, at dor.sc.gov/calculator.

What are the penalties for failing to file a return or filing a 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, imprisoned for up to 5 years, or both.

Rounding

Do I need to round amounts on my return?

Round cents to the nearest whole dollar on your return and schedules. For amounts less than 50 cents, round down to 0. For amounts of 50-99 cents, round up to the next dollar. For example: \$2.15 becomes \$2, \$3.50 becomes \$4, and \$4.75 becomes \$5.

Refunds

When will I get my refund?

Learn more about our refund processing timeline at dor.sc.gov/refund. Once you're there, click the **Where's My Refund** link to check your current year refund status.

To avoid long waiting times, we recommend checking your status online before calling us. Our refund status application is updated nightly and has the same information as our representatives. Processing your return and refund is expected to take up to 8 weeks from the date you filed. If you have not received your refund more than 8 weeks after filing your return, contact us at 1-844-898-8542.

Deceased Taxpayers

How do I file a return for a deceased taxpayer?

If a person received income during this tax year but died before filing a return, their surviving spouse, or an executor or administrator should file their SC1040. Use the same filing status that was used on their federal Income Tax return. Mark the **check if deceased** box next to the decedent's Social Security Number.

The due date for filing is the same as for federal purposes. In the signature area of the return, write **Filing as surviving spouse**, if applicable. A personal representative filing the return must sign in their official capacity and attach the SC1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, available at dor.sc.gov/forms. Any refund will be issued to the decedent's surviving spouse or estate.

Tax Records

What tax records do I need to keep?

Keep a copy of your return and any schedules, worksheets, or statements used to prepare your return. Keep records that support an item of income or a deduction appearing on the 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, 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. For real property, records should show the costs and date of the improvements.

Your return may be audited by the IRS or the SCDOR. If audited, the law requires you to show proof of your income, expenses, and the cost of assets.

Estimated Tax

Do I need to file a Declaration of Estimated Tax?

You must file an SC1040ES, Declaration of Estimated Tax, if you expect to owe an Income Tax liability of \$100 or more with the filing of your SC1040.

Use the Estimated Tax Worksheet, found in the instructions of the SC1040ES, to compute your Estimated Tax for tax year 2026:

- If you are a resident of South Carolina, use your 2025 SC1040 as a basis for figuring your Estimated Tax.
- If you are a nonresident of South Carolina, use your 2025 SC1040 and the Schedule NR as a basis to calculate the modified South Carolina taxable income to enter on line 3 of the worksheet.

Forms are available at dor.sc.gov/forms.

The following taxpayers **do not** have to file a Declaration of Estimated Tax:

- Farmers and commercial fishermen whose gross income from farming or fishing for 2025 or 2026 is at least two-thirds (66.67%) of their total gross income from all sources. Instead of making four quarterly Estimated Tax payments, farmers and commercial fishermen may choose to pay all of their Estimated Tax by January 15, 2027 or file their 2026 SC1040 and pay the total tax due by March 1, 2027.
- Individuals whose prior tax year liability was \$0 for a full 12 months.
- Nonresidents of South Carolina doing business in this state on a contract basis where the contract is more than \$10,000 and tax is withheld at 2% from each contract payment.

What are the penalties for failing to pay Estimated Tax?

You may be charged a penalty if:

- You do not pay enough Estimated Tax.
- You do not make your payments by the due date and for the required amount.
- You do not pay at least 90% of the total due. You will not be charged a penalty if your underpayment results from personal service income earned in another state and tax was withheld by the other state.

You can avoid a penalty if you make timely Estimated Tax payments equal to 100% of the tax shown on your SC1040 for the prior tax year (the 100% rule). You must have filed an SC1040 for the prior tax year, and it must have covered a 12-month year.

If the adjusted gross income on your prior year South Carolina Individual Income Tax return was more than \$150,000, the 100% rule is adjusted to 110% of the last year's tax liability. Calculate adjusted gross income by using federal guidelines and making South Carolina adjustments.

Refer to the SC2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, available at dor.sc.gov/forms, for more information on computing the underpayment penalty.

How do I file the Declaration of Estimated Tax?

Save time and paper by filing using our free online tax portal, MyDORWAY, at dor.sc.gov/pay. Select **Individual Income Tax Payment** to get started. You do not need to log in or create a MyDORWAY account. Do not mail the SC1040ES if you pay online.

If you pay by check, make your check payable to SCDOR. Include your SSN, tax year, and SC1040ES in the memo. **Do not send cash.**

Mail your SC1040ES and payment to **SCDOR, IIT Voucher, PO Box 100123, Columbia, SC 29202**. Forms are available at dor.sc.gov/forms.

Amended Returns and Adjustments

Filing an Amended Return

When should I file an amended return?

File an amended return if you were audited by the IRS, or if you amended your federal tax return, unless there was no impact on your state return. An amended return is also necessary if you omitted income, claimed deductions or credits that you were not entitled to, failed to claim deductions or credits you were entitled to, or changed your filing status after you filed your initial 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. The SCDOR will not issue a refund for requests received beyond the limitations period.

In general, a claim for refund must be filed within three years from the date the return was filed or originally due. The refund is limited to the tax paid within the past three 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 three years from the date when the return was filed or originally due, the refund is limited to tax paid during the past two years.

How do I file an amended return?

- File a new SC1040 and check the **Amended Return** box on page one of your return. Complete the return as it should have been filed, including all schedules and attachments. Complete the Schedule AMD, Amended Return Schedule, and submit it with your amended SC1040.
- The SCDOR accepts electronically-filed amended returns. Check with your software provider to be sure their products can file amended returns. If you're filing electronically, the Schedule AMD will be included as part of the electronic return process.

Forms are available at dor.sc.gov/forms.

Audits and Adjustments

What if I am audited by the IRS?

If you receive a refund or owe additional federal tax, you must file an amended SC1040, along with a Schedule AMD, after the federal audit report becomes final. If filing by paper, check the **Amended Return** box on page one of the SC1040 to indicate that the return is amended.

Why was my refund adjusted?

The SCDOR assists other state agencies, institutions of higher learning, political subdivisions of the state, and the IRS in collecting overdue balances. All or part of your refund can be sent directly to these claimant agencies if they notify us that you have a past-due account with them. This may include balances for hospital bills, EMS bills, student loans, and utility bills.

The SCDOR charges a \$25 administrative fee to complete a refund setoff. If any of your refund is sent to a claimant agency, the SCDOR will notify you in writing. If your refund exceeds the amount owed the claimant agency plus the \$25 administrative fee, the balance will be issued to you.

If you believe that you do not owe the debt, the amount sent was incorrect, or the debt has already been paid, **you must contact the claimant agency, not the SCDOR**. Our written notification to you will include contact information for the claimant agency.

Reminders

Paying Electronically

If I owe \$15,000 or more in connection with any SCDOR return, do I have to file and pay electronically?

Yes, according to the Electronic Mandate provided in SC Code Sections 12-54-250 and 12-54-210, you must file and pay electronically.

How do I file and pay electronically?

File electronically by using **Fed/State EFile**. This option allows you to file both federal and state or just the state return electronically and pay with ACH debit using one of our approved vendors. Visit dor.sc.gov/iit-filing for more information.

Make your payment using our free online tax portal by logging in to MyDORWAY.dor.sc.gov and scrolling to your Individual Income Tax account. If you don't have an account, you can still pay electronically by visiting dor.sc.gov/pay. You cannot file your return through MyDORWAY.

Changing a Name or Address

How do I change my name or address?

If you have a MyDORWAY account, log in to MyDORWAY.dor.sc.gov and select the **More** tab, then click **Manage Names & Addresses** under the **Names & Addresses** section.

If you don't have a MyDORWAY account, complete the SC8822I, Update Name/Address/Contact Information for Individual, available at dor.sc.gov/forms, and email it along with any required documents to TaxSupport@dor.sc.gov.

Prior Year Individual Income Tax Return Transcripts

How do I get copies of my prior year return transcripts?

Copies of prior year Individual Income Tax return transcripts are available for tax years starting with 2021 on our free online tax portal, MyDORWAY, at MyDORWAY.dor.sc.gov. You must sign up for a MyDORWAY account to access copies of past transcripts. After you've signed up:

- Log in and click the **Accounts** tab.
- Scroll to your Individual Income Tax account and select **View Returns and Periods**.
- Under **Period**, select any period starting with tax year 2021 or after (example: for tax year 2021 you would select period 31-Dec-2021).
- On the next screen, select **Print Return Transcript**, then download your transcript as a PDF.

For tax years 2020 and older, you must request transcripts by completing a paper version of the SC4506, available at dor.sc.gov/forms.

If you used a paid preparer to file your return, your preparer should have a copy of your return.

The SCDOR has a six year retention period for previously filed returns.



SC1040

Instructions

2025 Individual Income Tax Instructions

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Before You Begin

- **For tax year 2025**, unless you have a valid extension, the due date is April 15, 2026, and the deadline to claim a refund is April 15, 2029.
- Complete your federal return before you begin your SC1040. You will need information from your federal return when preparing your South Carolina return.
- South Carolina conforms to the Internal Revenue Code as amended through December 31, 2024, except as otherwise provided. If Internal Revenue Code sections adopted by South Carolina which expired on December 31, 2024 are extended, but otherwise not amended, by congressional enactment during 2025, these sections are also extended for South Carolina Income Tax purposes in the same manner that they are extended for federal Income Tax purposes.
- 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, contact the SCDOR's Individual Income Tax section at 1-844-898-8542.
- Use these instructions as a guide when preparing your SC1040. They are not intended to cover all provisions of the law. These instructions reflect the law as of the end of the 2025 South Carolina legislative session.
- If you used federal Schedules C, D, E, or F when filing your federal return or filed a Schedule NR, SC1040TC, I-319, or I-335 with your South Carolina return, attach a copy of your federal return and schedules to your South Carolina return.
- If you need to amend your return, file a new SC1040 and check the **Amended Return** box on the front. Complete the return as it should have been filed, including all schedules and attachments. Complete the SCH AMD, Amended Return Schedule, and submit it with your amended SC1040.

Identification and Filing Status

Social Security Number, Name, and Address

- Enter your Social Security Number (SSN). Check the appropriate box if the taxpayer is deceased.
- Enter your name, mailing address, and the county code of the county where you live. You can find a list of county codes on page 24 of this guide. Check the box to let us know if this is a new address. **To avoid delays, be sure your mailing address is complete and accurate on your return.**
- For a foreign address, check the appropriate box to let us know the address is outside the US. Print or type the complete foreign address, including postal code.
- If you are married and filing a joint return, enter your spouse's name and SSN. Check the appropriate box if the taxpayer is deceased.
- **If you are married and filing separate returns, do not include your spouse's name or SSN in this section.** Enter your spouse's SSN next to box 3 in the filing status section.

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

Individual Taxpayer Identification Number (ITIN)

If you are a nonresident or resident alien and cannot get an SSN, contact the IRS to apply for an Individual Taxpayer Identification Number (ITIN) for the purpose of filing Income Tax returns. South Carolina will accept this number in place of an SSN to process your Individual Income Tax returns. For more information, contact the IRS at 1-800-829-1040 or visit **irs.gov**. We cannot accept your return for processing without complete SSNs or ITINs.

Checkboxes

1. If you are filing an amended SC1040, check the **Amended Return** box. Complete the return as it should have been filed. Complete the SCH AMD, Amended Return Schedule, and submit it with your amended SC1040. **Your amended return cannot be processed without the SCH AMD.**
2. If you are a nonresident for the entire year or a part-year resident electing to file as a nonresident, check the appropriate box and attach your Schedule NR to the completed SC1040. **Do not submit the Schedule NR separately.**
3. If you are filing a composite return for a partnership or S Corporation, check the appropriate box. See the I-348, Composite Filing Instructions, available at **dor.sc.gov/forms**, for more information on filing a composite return. **Do not check the box if you are an individual.**
4. If you filed a federal or state extension, check the appropriate box.
5. If you served in a Military Combat Zone during the filing period, check the appropriate box and enter the combat zone.

Filing Status

Choose the same filing status that you used on your federal return. **Check only one box.**

Dependent Exemption

- You can take a South Carolina dependent exemption for each eligible dependent, including both qualifying children and qualifying relatives.
- Enter the total number of eligible dependents. The total number of dependents claimed on your South Carolina return must equal the number of dependents claimed on your federal return.
- Attach the federal 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.
- Claim your deduction for dependent exemptions on line w.
- If you are claiming a deduction for dependent children under age 6, enter the number of children under age 6. Claim your deduction for dependents under age 6 on line t.
- Enter the number of taxpayers who are age 65 or older.
- Enter the first and last name, SSN, relationship, and date of birth of each dependent.

Line Instructions

Round all amounts to the nearest whole dollar.

Federal Taxable Income

Line 1: Federal Taxable Income

Enter your 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! If you are a nonresident/part-year filer, you must complete the Schedule NR and go to line 5. See the Schedule NR instructions, available at dor.sc.gov/forms.

Additions to Federal Taxable Income

Enter all numbers on line a through line e as positive numbers even if they are negative numbers on the federal return. Line a through line 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 addback

If you itemized your deductions on your federal Income Tax return and deducted state and local Income Tax or general Sales Tax, you may be required to add back all or part of this amount to your federal taxable income when computing your South Carolina taxable income.

Federal law limits your total deduction for state and local Income, Sales, and Property Taxes to a combined total deduction of \$40,000 (\$20,000 if Married Filing Separately). You can't deduct any state or local taxes paid above this amount.

In determining the state tax addback for a taxpayer whose tax deduction is limited to \$40,000, you may first apply real or personal Property Taxes reported on federal Schedule A, lines 5b and 5c before applying state and local Income Taxes or general Sales Taxes reported on federal Schedule A, line 5a.

The state tax addback required for South Carolina is the lesser of your:

- itemized deductions in excess of the standard deduction that would have been allowed if you had used the standard deduction for federal Income Tax purposes;
- state and local Income Taxes or general Sales Taxes from your federal 1040, Schedule A, line 5a; or
- the \$40,000 federal tax deduction limit less deductible Property Taxes.

Use the worksheet below to compute the state tax addback on the SC1040. Do not submit this worksheet with your return. Keep it with your tax records.

Worksheet for state tax addback	
1. Itemized deductions from 2025 federal 1040, Schedule A line 17.	1. _____
2. Enter the federal standard deduction you would have been allowed if you had not itemized. Enter zero if your filing status is Married Filing Separately (MFS). (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 Tax or general Sales Tax from federal Schedule A.	4. _____
5. Subtract real estate taxes and personal property taxes reported on federal Schedule A from the federal limit. Enter the difference but not less than zero.	5. _____
6. Enter the lesser of line 3, line 4, or line 5. Enter this amount on SC1040 line a.	6. _____

Line b: Out-of-state losses

Enter losses from:

- out-of-state rental property
- businesses located outside South Carolina
- real property located in another state

Enter the total amount of out-of-state loss from your federal return, including any related expenses. Personal service income (W-2 or business wages) is taxable to South Carolina no matter where it is earned.

Line c: Expenses related to National Guard and Military Reserve income

Enter the expenses from your service in the National Guard or Reserves that you deducted on your federal return. You will deduct your income from the National Guard or Reserves on line n of the SC1040.

Line d: Interest income

Enter the amount of interest income that was exempt on the federal return and comes from obligations of states and political subdivisions other than South Carolina. For a mutual fund, add back the percentage of exempt interest income attributable to out-of-state, non-federal obligations.

Line e: Other additions to income

Attach an explanation of your entry for this line. Some examples of items to 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 credit for contributions to Exceptional SC (TC-57) are not allowed a deduction for these contributions. Add back the amount of the contribution deducted on the federal return.
- Taxpayers who claim a child care program credit for donations to a nonprofit corporation (TC-9) are not allowed a deduction for those donations. Add back the donation deducted on the federal return.

- Taxpayers who claim credits such as the Community Development Credit (TC-14), the Industry Partnership Fund Credit (TC-36), and the Credit for Child Care Program (TC-9) may not claim a deduction for the same qualified contribution which results in the credit. Add back the amount deducted on the federal return.
- Add back the federal net operating loss when it is larger than the South Carolina net operating loss being claimed.
- Add back any expenses deducted on the federal return related to any income not taxed by South Carolina. Some examples are investment interest to out-of-state partnerships and interest paid to purchase US obligations.
- Add back foreign area allowances, cost of living allowances, and income from US possessions.
- 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. Add back any resulting reduction in depreciation.
- Add back the qualified business income deduction under IRC Section 199A.
- Add back any charitable contribution of land deducted under IRC Section 170 unless it meets the donative intent 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.

Do not include any withdrawals made by the surviving spouse of the account owner. Qualified catastrophe expenses are expenses paid or incurred because of a major disaster as declared by the Governor.
- A business must add back any amount paid for services performed by an unauthorized alien if the amount is \$600 or more a year.
- Add back any federal deductions resulting from IRC sections that South Carolina does not adopt.

Depending on how a particular item was reported or deducted, the following may be additions or subtractions.

- A change in the accounting method to conform in the same manner and the same amount to the federal. At the end of the federal adjustment, any balance will continue until fully adjusted.
- Adjust the installment method of reporting if:
 - the entire sale has been reported for state purposes, or
 - the entire sale was reported for federal purposes and you wish to continue on an installment basis for state purposes.
- Adjust the federal gain or loss to reflect any difference in the South Carolina basis and federal basis.

Line 2:

Add line a through line e.

Subtractions From Federal Taxable Income

Enter all numbers on line f through line w as positive numbers even if they are negative numbers on the federal return.

Line f through line w are adjustments which are subtracted from your federal taxable income to determine your South Carolina taxable income.

Line f: State tax refund

If you included your state tax refund on your federal 1040, enter that amount on this line.

Line g: Total and permanent disability retirement income

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. Attach a copy of the physician's statement establishing that you are totally and permanently disabled.

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.

If you deduct total and permanent disability retirement income on this line, do not include that income in your qualified retirement income in the worksheets for line p-1 or line p-2.

A surviving spouse may take a disability retirement deduction for amounts received in the year the disabled spouse died. In following years, a surviving spouse is eligible for the retirement deduction on line p but not the disability deduction.

Line h: Out-of-state income/gain

Enter:

- income from out-of-state rental property
- income from a business located outside South Carolina, or
- gain from real property located in another state.

Enter the amount as reported on your federal return. Check the appropriate box to indicate the type of income or gain.

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 taxable income are reduced by 44% for South Carolina Income Tax purposes.

Net capital gain means the **excess** of the **net long-term** capital gain for the tax year **over** the **net short-term** capital loss for the tax year. The South Carolina holding period for long-term capital gains is the same as the federal holding period. Income received from installment sales and capital gain distribution qualifies for this deduction if the more than one year holding period has been met. Multiply the net capital gain by 44% and enter the result.

Example: A taxpayer reports a long-term (LT) gain on stock (held more than one year) of \$10,000 and a long-term loss on stock held since 1985 of \$3,000. The taxpayer also reports 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

Qualifying volunteer firefighters, rescue squad workers, volunteer hazardous material (HAZMAT) team members, reserve police officers, Department of Natural Resources (DNR) deputy enforcement officers, members of the State Guard, and state constables are allowed to deduct \$6,000.

- **Volunteer firefighters, rescue squad workers, and HAZMAT members** qualify only if their employer provides them with a form stating 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, Written Certification for Reserve Police Officer, DNR Deputy Enforcement Officer, or Member of the State Guard, certifying their eligibility.
- **Volunteer state constables** qualify if they complete at least 240 logged service time hours per year. They must be designated as a state constable by the State Law Enforcement Division (SLED) prior to the tax year the deduction is first claimed. SLED must provide the volunteer state constable with documentation verifying that they have completed the annual training required for the recently completed fiscal year.

An individual is limited to one deduction of \$6,000. If a taxpayer and spouse both qualify, enter \$12,000. Enter the type and amount 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 made between January 1, 2025 and April 15, 2026.

You may deduct 100% of any contributions to the SC Tuition Prepayment Program made between January 1, 2025 and December 31, 2025.

Line l: Active trade or business income deduction

You may be able to elect to have South Carolina active trade or business income from a pass-through business taxed at a flat 3% rate. For more information see the I-335, Active Trade or Business Income Reduced Rate Computation, available at dor.sc.gov/forms. Enter the amount from the I-335, line 5 here.

Line m: Interest from US obligations

Enter the interest income from US obligations that you reported as income on your federal Income Tax return. US obligations include savings bonds, treasury notes, and treasury bills. For more information, see **SC Revenue Ruling #16-2**, available at dor.sc.gov/policy.

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 by 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 they attended.
- Members of the National Guard and active duty Reserve members may also deduct up to 15 days of customary annual training pay, referred to as **active duty training** or **ADT**.
- Inactive duty Reserve members may also deduct up to 14 days of customary annual training pay, referred to as **active duty training** or **ADT**, plus up to two 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 they attended and up to 24 days of weekend drills (a maximum of 39 days) at the daily rate of pay.

For more information, see **SC Revenue Ruling #09-16**, available at dor.sc.gov/policy. Do not enter amounts for Military Reserve and National Guard pay included in retirement income. See the instructions for line v: Other subtractions for information about deducting Military Reserve and National Guard retirement income.

Line o: Social Security and/or railroad retirement if taxed on your federal return

Enter the amount of Social Security from Title 2 of the Social Security Act or railroad retirement that was taxed on your federal return.

Line p-1 through line p-3: Retirement deduction

The deduction is allowed for an individual taxpayer who is the original owner of a qualified retirement account. An individual who is **under age 65** may claim a retirement deduction up to \$3,000 on qualified retirement income from their own plan.

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

Line p-1: Include only qualified withdrawals from the taxpayer's own qualified retirement plan.

Line p-2: Include only qualified withdrawals from the spouse's own qualified retirement plan.

Line p-3: A surviving spouse receiving qualified retirement income on behalf of a deceased spouse may deduct up to \$3,000 or \$10,000 of the qualified retirement income, based on the age of the deceased spouse if they were alive. The surviving spouse must receive the decedent's retirement income as a surviving spouse.

The surviving spouse retirement deduction is in addition to the individual retirement deduction claimed from the taxpayer's own retirement plan.

If you are claiming the surviving spouse retirement deduction for more than one deceased spouse, calculate the deduction separately for each deceased spouse. Add the surviving spouse retirement

deductions and enter the total on line p-3. Attach a statement showing the date of birth for each deceased spouse and the separate calculation for each deduction.

Qualified retirement income is income from plans defined in IRC 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.

Disability retirement income due to total and permanent disability, Social Security income, and railroad retirement income do not qualify because these items are not taxed by South Carolina. See line g and line 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.

Reduce the taxpayer and spouse retirement deductions by any military retirement deductions taken. Do not reduce the surviving spouse retirement deduction by any surviving spouse military retirement deduction taken.

Worksheet for taxpayer (line p-1)	
1. Maximum deduction allowed for taxpayer based on age (\$3,000 or \$10,000)	1.
2. Taxpayer's military retirement deduction (line p-4)	2.
3. Taxpayer's retirement deduction available (subtract line 2 from line 1; if less than zero, enter zero.)	3.
4. Taxpayer's individual qualified retirement income included in federal form (taxable IRA distributions, pensions, and annuities)	4.
5. Retirement deduction (lesser of line 3 and line 4). Enter on line p-1.	5.

Worksheet for spouse (line p-2)	
1. Maximum deduction allowed for spouse based on age (\$3,000 or \$10,000)	1.
2. Spouse's military retirement deduction (line p-5)	2.
3. Spouse's retirement deduction available (subtract line 2 from line 1; if less than zero, enter zero.)	3.
4. Spouse's individual qualified retirement income included in federal form (taxable IRA distributions, pensions, and annuities)	4.
5. Retirement deduction (lesser of line 3 and line 4). Enter on line p-2.	5.

Worksheet for surviving spouse (line p-3)	
Calculate separately for each deceased spouse.	
1. Maximum deduction allowed for surviving spouse based on age of deceased spouse had they lived (\$3,000 or \$10,000 for each deceased spouse)	1.
2. Qualified retirement income received as surviving spouse included in federal form (taxable IRA distributions, pensions, and annuities)	2.
3. Retirement deduction (lesser of line 1 and line 2). Enter on line p-3.	3.

Line p-4 through line p-6: Military retirement deduction

Beginning with tax year 2022, individuals may deduct all military retirement income included in their South Carolina taxable income. Reduce the retirement deduction (line p-1 and line p-2) and the age 65 and older deduction (line q-1 and line q-2) by the amount of military retirement deduction taken.

Military retirement income means taxable income received by the taxpayer or the taxpayer's surviving spouse from a qualified military retirement plan. Income that is subject to a penalty for premature distribution does not qualify as military retirement income. For a surviving spouse, military retirement income includes a retirement benefit plan and dependent indemnity compensation received due to the deceased spouse's military service.

Retirement benefits received for service in the National Guard or Reserves due to inactive time are subtracted on line v and are not included in taxable income. Do not include these amounts in the deduction on line p.

Line p-4: Include military retirement income related to the taxpayer's military service.

Line p-5: Include military retirement income related to the spouse's military service.

Line p-6: Include military retirement income received on behalf of a deceased spouse. Apply the deduction in the same manner that it was applied to the deceased spouse.

The surviving spouse military retirement deduction is in addition to any retirement deductions claimed on the taxpayer's own retirement income.

If you are claiming the surviving spouse military retirement deduction for more than one deceased spouse, calculate the deduction separately for each deceased spouse. Add the surviving spouse military retirement deductions and enter the total on line p-6. Attach a statement showing the date of birth for each deceased spouse and the separate calculation for each deduction.

Line q: Age 65 and older deduction

Beginning in the tax year a resident taxpayer reaches age 65, they are 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.

Reduce the age 65 and older deduction claimed on line q-1 and line q-2 by:

- any individual retirement deduction claimed on line p-1 and line p-2, and
- any military retirement deduction claimed on line p-4 and line p-5

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

Worksheet for taxpayer (line q-1)			
1.	Age 65 and older deduction amount	1.	\$15,000
2.	Retirement income deduction (line p-1)	2.	
3.	Military retirement income deduction (line p-4)	3.	
4.	Deduction available (add line 2 and line 3, then subtract the total from line 1. If less than zero, enter zero.) Enter on line q-1.	4.	

Worksheet for spouse (line q-2)	
1. Age 65 and older deduction amount	1. \$15,000
2. Retirement income deduction (line p-2)	2.
3. Military retirement income deduction (line p-5)	3.
4. Deduction available (add line 2 and line 3, then subtract the total from line 1. If less than zero, enter zero.) Enter on line q-2.	4.

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

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

Example 3: A taxpayer age 65 or older has military retirement income of \$13,000 and is allowed a deduction on line p-4 of \$13,000. The taxpayer is allowed a deduction of \$2,000 on line q-1. The maximum allowed deduction for 2025 is \$15,000.

Example 4: A taxpayer age 65 or older has military retirement income of \$36,000 and no other earned income. The taxpayer is eligible for a military retirement deduction of \$36,000 on line p-4. The taxpayer is not allowed an additional amount on line q-1.

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

For more information about retirement deductions and the age 65 and older deduction, refer to **SC Revenue Ruling #22-11**, available at dor.sc.gov/policy.

Line r: Negative amount of federal taxable income

Because the South Carolina return begins with your federal taxable income, it is important that you get the benefit of the negative amount from the taxable income line of the federal return. On the SC1040, start with zero on line 1. Do not enter a negative amount. On line r of the SC1040, enter the negative amount from the taxable income line of the federal return. Enter as a positive number.

Line s: Subsistence allowance

Police and all commissioned law enforcement officers paid by South Carolina municipal, county, or state governments or the federal government, **full-time** firefighters, and **full-time** emergency medical service personnel are entitled to a subsistence allowance of \$16 per regular workday. Your employer should provide you with the number of work days.

Line t: Dependents under 6 years of age

A deduction is allowed for each dependent claimed on your federal Income Tax return who had **not** reached the age of 6 by December 31 of the tax year. Birth dates and SSNs are required. See worksheet below.

Worksheet for dependent under age 6			
1.	South Carolina dependent exemption amount	1.	\$4,930
2.	Number of dependents claimed on your 2025 federal return who had not reached age 6 during the tax year	2.	
3.	Allowable deduction (multiply line 1 by line 2). Enter on line t.	3.	

Line u: Consumer protection services

An individual may deduct the costs of a monthly or annual contract or subscription for identity theft protection and resolution services. The deduction is only for individuals who filed a return with the SCDOR for a tax year between 1998 and 2012 or whose Personal Identifiable Information (PII) was included on another's return. An individual who deducted the same actual costs as a business expense may not claim the deduction.

The deduction is limited to:

- \$300 for an individual taxpayer
- \$1,000 for a married filing jointly return
- \$1,000 for a return claiming dependents

Identity theft protection includes products and services designed to prevent an incident of identity fraud or identity theft. It protects against the disclosure of your PII (for example, your SSN) by preventing a third party from using unauthorized access to your PII to obtain financial resources or other products, benefits, or services.

Identity theft resolution services include products and services designed to assist persons whose PII was obtained by a third party. This minimizes the effects of the identity fraud or identity theft incident and restores the person's identity to its 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:

- You may deduct 100% of any contributions made to a Palmetto ABLE Account Expense Fund, subject to program limitations, between January 1, 2025 and December 31, 2025. For more information, visit treasurer.sc.gov.
- 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 the property is placed in service, a taxpayer must add back, on line e of the SC1040, the difference between the depreciation deduction allowed for federal purposes and the deduction that would have been allowed without bonus depreciation. The South Carolina adjusted basis will then be 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. The same loss can only be deducted 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 US 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:

Worksheet for military retirement exclusion			
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 to be entered on line v

If you deduct retirement income on this line, do not include that income in your qualified retirement income in the worksheets for line p-1 or line p-2.

- 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.

A qualifying special needs child is:

1. a person under the age of 18 at the time of adoption
2. a dependent of a public or private non-profit adoption agency
3. legally free for adoption
4. determined by the agency to have specific conditions

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.

- Subtract 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:

- \$2,000 if the qualified deductible is \$1,000 or less
- twice the qualified deductible if it is between \$1,000 and \$7,500
- \$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 windstorm event damage, the limit is \$250,000 or the value of your legal residence, whichever is less.

- If you are eligible for the Preceptor Credit on the TC-62 and you served additional rotations that exceeded the credit limit for the tax year, you may be eligible for a deduction equal to the amount that the credit would have been for the additional rotations. Refer to the TC-62, available at dor.sc.gov/forms, for information on calculating the deduction. Find more information about the Preceptor Credit and deduction, available at dor.sc.gov/policy.

Depending upon how a particular item was reported or deducted, the following may be additions or subtractions.

- 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.
- Adjust the installment method of reporting if:
 - the entire sale was reported for state purposes, or
 - the entire sale was reported for federal purposes, and you wish to continue on an installment basis for state purposes.
- Adjust the federal gain or loss to reflect any difference in the South Carolina basis and federal basis.

Line w: South Carolina dependent exemption

A South Carolina dependent exemption is allowed for each eligible dependent, including both qualifying children and qualifying relatives. Eligible dependents are dependents claimed on your federal Income Tax return. See worksheet below.

Worksheet for South Carolina dependent exemption	
1. South Carolina dependent exemption amount	1. \$4,930
2. Number of dependents claimed on your federal return	2.
3. Allowable deduction (multiply line 1 by line 2). Enter on line w .	3.

Line 4: Total subtractions

Add line f through line w and enter the total.

South Carolina Tax

Line 6: Tax on South Carolina taxable income

If your income subject to tax on line 5 is less than \$100,000, use the SC1040TT, South Carolina Individual Income Tax Tables, to determine your South Carolina tax. Enter the 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 SC1040TT to compute your tax. Enter the tax on line 6. The SC1040TT is available at **dor.sc.gov/forms**.

Line 7: Tax on lump-sum distribution

South Carolina follows the federal provisions regarding lump-sum distributions. If you used the federal 4972 for a lump-sum distribution, you must use the SC4972 to compute the South Carolina tax. The SC4972 is available at **dor.sc.gov/forms**.

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

Do not enter the federal 10% premature early withdrawal penalty on line 7.

Line 8: Tax on active trade or business income

Enter the amount from the I-335, line 9.

Line 9: Tax on excess withdrawals from catastrophe savings accounts

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

- the taxpayer no longer owns a qualifying legal residence in South Carolina

- the amount contributed was within the allowable limits, and the withdrawal occurred after the taxpayer reached age 70, or
- the withdrawal followed the death of the individual who set up the account or the surviving spouse.

Nonrefundable Credits

Line 11: Child and Dependent Care Credit

For a full-year resident, the credit is calculated at 7% of the federal child and dependent care expense.

If you are a part-year resident or nonresident, you are not eligible for this credit if you are a resident of a state that does not offer a credit for child and dependent care expense to nonresidents of that state.

If you are an eligible part-year resident or nonresident, calculate the credit at 7% of the prorated federal expenses using your proration percentage from the Schedule NR.

The maximum credit allowed is \$210 for one child or \$420 for two or more children.

You cannot claim this credit if your filing status is Married Filing Separately.

Example A: Full-year resident

Federal child care expense from the federal 2441 is \$2,000

$\$2,000 \times .07 = \140 (allowable credit)

Example B: Part-year resident or nonresident

Federal child care expense from the federal 2441 is \$2,000, and the proration percent from line 45 of Schedule NR is 30%.

$\$2,000 \times .30 = \$600 \times .07 = \$42$ (allowable credit)

Line 12: Two Wage Earner Credit

This credit is available to a married couple filing jointly when both spouses have earned income taxed to South Carolina. This credit is **not** allowed on returns with a filing status of Single, Married Filing Separately, or Head of Household.

For 2025, the credit is computed at .007 of the lesser of \$50,000 or the South Carolina qualified earned income of the spouse with the lower South Carolina qualified earned income for the taxable year.

Use your South Carolina qualified earned income to calculate the credit. Compute your South Carolina qualified earned income by subtracting certain adjustments reported on your federal 1040 from your South Carolina earned income.

Adjustments to subtract are:

- deductible part of self-employment tax
- self-employment SEP, simple and qualified plans
- self-employment health insurance deduction
- IRA deduction
- repayment of sub-pay

South Carolina earned income is generally income you receive from services you provide. Compute the earned income for you and your spouse separately.

Earned income includes	Earned income does not include
wages salaries tips commissions sub-pay self-employment income business income or loss partnership income or loss farm income or loss	gambling winnings bingo winnings interest dividends Social Security benefits IRA distributions retirement plan or annuity benefits deferred compensation any amount your spouse paid you

Example: A taxpayer earned a salary taxed to South Carolina of \$40,000. The taxpayer's qualified earned income is \$40,000. Their spouse earned wages of \$17,000 taxed to South Carolina and had an IRA deduction of \$1,000. The spouse's qualified earned income is \$16,000 (\$17,000- \$1,000). The credit is based on the spouse's qualified earned income, because it is the lesser of the two. The credit is \$112 (\$16,000 x .007).

Worksheet for Two Wage Earner Credit		
	(a) You	(b) Your spouse
1. Wages, salaries, and tips taxed to South Carolina (Do not include pensions or annuities)		
2. Net profit or loss from self-employment (from Schedule C) and any other income taxed to South Carolina		
3. Add line 1 and line 2. (This is your total earned income taxed to South Carolina.)		
4. Add the adjustment amounts from your federal 1040. (See adjustments above.) If filing Schedule NR, enter amounts from Column B, 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 Column (b) is zero or less, you may not take this credit.		
6. Enter the lesser of 5(a) or 5(b). Cannot be greater than \$50,000.		
7. Allowable credit (multiply line 6 by .007). Enter on line 12. Cannot be greater than \$350.		

Line 13: Other nonrefundable credits

Refer to the instructions for the SC1040TC for descriptions of the nonrefundable tax credits along with the required tax credit schedule for each credit. Most tax credits are computed on separate tax credit schedules.

Attach tax credit schedules for all tax credits you claim, along with the SC1040TC Worksheet and the SC1040TC, to your Income Tax return. We may disallow your tax credits if you do not attach necessary schedules to your return. Forms are available at **dor.sc.gov/forms**.

Tax Payments and Refundable Credits

Line 16: South Carolina Income Tax withheld from wages

Enter the total South Carolina tax withheld:

- from your wages and reported on your W-2 forms as state Income Tax, and
- by a fiduciary on your behalf and reported on your SC41 forms

Do not include:

- withholding paid to another state
- federal withholding paid to the IRS
- withholding from a federal 1099
- amounts reported on a South Carolina substitute 1099G/INT
- Withholding from a 1099 MISC "for SC purposes only" reporting withholding by an S Corporation or Partnership on behalf of nonresident shareholders or partners.

Attach readable copies of your W-2 forms to the front of your return.

If filing an amended return, you must enter your South Carolina Income Tax withheld from wages on line 16 of your SC1040 and on line 1 of your SCH AMD.

Your employer is responsible for providing you with a W-2. If you do not have a W-2, complete the SC4852, Substitute for Form W-2 Wage and Tax Statement, and provide proof of tax withheld. The SC4852 is available at **dor.sc.gov/forms**.

Line 17: 2025 Estimated Tax payments

Enter the total Estimated Tax payments you made, including any amount transferred from your 2024 tax return. Do not include nonresident sale of real estate withholding paid on an I-290. Report it on line 19.

Line 18: Amount paid with extension

Enter the amount you paid with your extension request. Check the box on the front of the return to indicate you requested an extension of time to file your return.

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 Tax. The sale is reported to South Carolina on an Individual Income Tax return.

The state Income Tax withheld at the time of the sale is reported to you on an I-290 provided by the closing attorney. Enter the withholding from the I-290 and attach the form to your return.

Line 20: Other SC withholding

Enter the total South Carolina tax withheld from federal 1099 forms. Attach copies of all 1099 forms to the front of your return. If you have a 1099 MISC that includes withholding "for SC purposes only" (withholding by an S Corporation or Partnership on behalf of nonresident shareholders or partners), include it on this line.

Do not include:

- withholding from a W-2
- amounts reported on a South Carolina substitute 1099G/INT
- federal withholding paid to the IRS

If filing an amended return, you must enter your Other SC withholding on line 20 of your SC1040 and on line 1 of your SCH AMD.

Line 21: Tuition Tax Credit

Refer to the I-319, available at **dor.sc.gov/forms**, to see if you qualify to claim this credit. If you qualify, complete all information on the 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

Refer to the I-333, I-334, I-360, and I-361, available at **dor.sc.gov/forms**, to see if you qualify to claim these credits. Attach the appropriate credit forms to the SC1040.

- Enter the amount from the I-333, Anhydrous Ammonia Additive Credit, on line 22a.
- Enter the amount from the I-334, Milk Credit, on line 22b.
- Enter the amount from the I-360, Classroom Teacher Expenses Credit, on line 22c.
- Enter the amount from the I-361, Parental Refundable Credit, on line 22d.
- Enter the total other refundable credits on line 22.

Line 23: Total payments

Add line 16 through line 22 and enter the total.

Amended return: Enter the amount from SCH AMD, line 7. If a negative, enter in [brackets]

Line 24: Overpayment

If line 23 is larger than line 15, subtract line 15 from line 23 and enter the overpayment.

Amended return: Enter the amount from line 24 on line 30. (Do not enter amounts on line 26 through line 29.)

Example 1 (amended return)

Line 15 = 200

Line 23 = 250 (calculated on SCH AMD)

Line 24 = 50 (250 - 200)

Enter the \$50 refund amount on line 30.

Line 25: Amount due

If line 15 is larger than line 23, subtract line 23 from line 15 and enter the amount due.

Amended return: Enter the amount from line 25 on line 31. (Do not enter amounts on line 26 through line 29.)

Example 1 (amended return)

Line 15 = 200

Line 23 = <125> (negative number, calculated on SCH AMD)

Line 25 = 325 (200 - <125>)

Enter the \$325 tax due amount on line 31.

Example 2 (amended return)

Line 15 = 200

Line 23 = 125 (positive number, calculated on SCH AMD)

Line 25 = 75 (200 - 125)

Enter the \$75 tax due amount on line 31.

Line 26: South Carolina Use Tax

Use Tax is due on purchases outside of South Carolina for use, storage, or consumption in South Carolina. Use Tax is paid to the SCDOR when state Sales and Use Tax has not been collected by the seller.

You may need to pay Use Tax if you make purchases:

- from retailers online
- from out-of-state catalog companies
- from home shopping networks
- 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. For more information and updated tax rates, visit **dor.sc.gov/tax/sales-and-use**.

You have three options for reporting and paying Use Tax:

1. On line 26 of your SC1040, Individual Income Tax Return. Calculate your Use Tax using the SC Use Tax Worksheet below. No additional form or paperwork is required.
2. Using our free online tax portal, MyDORWAY, at **MyDORWAY.dor.sc.gov**. Log in to your existing account or create a new account to get started. No additional form or paperwork is required.
3. Mail the UT-3 with your check to: **SCDOR, Sales Taxable, PO Box 100193, Columbia, SC 29202**. Make your check payable to SCDOR. Include your name, SSN, and UT-3 in the memo. **Do not send cash.**

If you have paid your Use Tax during the year or have no Use Tax due, check the box on line 26.

Use Tax rates

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. Sales of unprepared food are exempt from state Sales and Use Tax. Local taxes still apply to sales of unprepared food unless the local tax law exempts such sales.

For current Sales and Use Tax rates, visit **dor.sc.gov/tax/sales-and-use**.

Use this information to calculate line 2 of the worksheet.

Worksheet for South Carolina Use Tax				
Column A	Column B	Column C	Column D	Column E
Date of purchase	Name of store/ company/vendor	Total price of purchases (includes shipping and handling, warranty costs, and Sales or Use Tax due and paid on the purchase)	Sales or Use Tax due and paid to another state or local jurisdiction	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.			%
Line 3	Multiply line 1 of Column E by the rate on line 2 of Column E			\$
Line 4	Line 1 of Column D			\$
Line 5	SC Use Tax Due. Subtract line 4 from line 3. Round to the nearest dollar. Enter on line 26 of the SC1040.			\$

Line 27: Estimated Tax

Enter the amount of your overpayment that you would like to apply to next year's tax.

Line 28: Contributions for check offs

Refer to the I-330, Contribution for Check-Offs, available at dor.sc.gov/forms, for information about the various funds to which you may contribute. Enter the total from the I-330. Attach the I-330 to your return. Your contribution cannot be made if you do not attach the 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. We will not automatically issue a refund under \$5. However, upon notification, we can release the refund. **You are required to mark your refund choice on line 35.**

Line 31: Net tax

Add line 25 and line 29.

Line 32: Late filing and late payment penalties and interest

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

A failure to file penalty is charged for failing to file a tax return on or before its due date, considering 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 a month the failure continues, not to exceed 25% in total.

A failure to pay penalty is charged for failing to pay the tax on any return on or before its due date. The penalty is 0.5% of the tax if the failure is for not more than one month, with an additional 0.5% for each additional month or fraction of a month the failure continues, not to exceed 25% in total.

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

Find a Penalty and Interest Calculator on our free online tax portal, MyDORWAY, at **dor.sc.gov/calculator**.

Line 33: Underpayment of Estimated Tax penalty

You may owe a penalty for underpayment if you did not pay in the lesser of 90% of your tax liability for 2025 or 100% of your liability for 2024 in four equal amounts by the required dates.

If your adjusted gross income is \$150,000 or more, the 100% rule is modified to be 110% of the tax shown on your 2024 Income Tax return. Refer to the SC2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, available at **dor.sc.gov/forms**, to calculate any penalty that may be due.

Exceptions to the underpayment of Estimated Tax:

- Enter an A in the box if you completed federal Schedule AI-Annualized Income Installment Method for South Carolina purposes when determining the amount to enter on line 33.
- Enter an F in the box if you are a farmer or fisherman who receives at least two-thirds of your gross income for the year from farming and fishing and you pay your tax due by March 2, 2026.
- Enter a W if you are requesting a waiver of your penalty for any other reason. See the SC2210 instructions, available at **dor.sc.gov/forms**, for information on what qualifies for a waiver of penalty.

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

Line 34: Balance due

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

If you owe \$15,000 or more in connection with any SCDOR return, you must pay electronically according to SC Code Sections 12-54-250 and 12-54-210.

Line 35: Refund options (select one). Direct deposit is fast and safe!

You can receive your refund by direct deposit or paper check. Mark an **X** in one box to indicate your choice.

- **Direct deposit** - The SCDOR deposits your funds into your bank account. This is the fastest, easiest option for most filers. Enter your bank information on line 37.
- **Paper check** - The SCDOR mails you a paper check to the address provided on your return. To avoid delays, make sure the address on your return is correct. This is the slowest, least secure way to receive your funds.

Line 36: Payment options (select one). Paying electronically is quick and easy!

You can pay your balance using our free online tax portal, MyDORWAY, or by using ACH Debit. Mark an **X** in one box to indicate your choice.

- **MyDORWAY** - The quickest, easiest way to pay is using our free online tax portal, MyDORWAY, at **dor.sc.gov/pay**. Select **Individual Income Tax Payment** to get started. Choose the 31-Dec-2025 filing period.
- **ACH Debit** - Pay electronically by ACH Debit when you file your return. Enter your payment withdrawal date and payment withdrawal amount on line 36. Enter your bank information on line 37. The SCDOR will make a request to your bank for payment of the South Carolina taxes you owe. Your bank will automatically debit your account for the requested funds.

Line 37: Bank information

You must enter complete and correct account information. If you are requesting direct deposit of your refund and your account information is not complete and correct, we will mail a paper check to the address listed on your return. If you are making a payment by ACH Debit, the withdrawal of the funds will not be successful if your account information is not complete and correct.

You cannot have your funds directly deposited into an account located outside the United States or an ACH Debit withdrawn from an account located outside the United States.

Enter your account information.

1. Mark an **X** to choose checking or savings account.
2. Enter your 9 digit routing transit number (RTN). The RTN should begin with 01 through 12 or 21 through 32. Do not use a deposit slip to verify the RTN.
3. Enter your bank account number (BAN). The BAN contains 17 or fewer alphanumeric digits. Enter the BAN from left to right. Do not enter hyphens, spaces, special symbols, or the check number.

Sign and date your return

You must sign your return. If your filing status is Married Filing Jointly, both spouses must sign.

The return for a deceased taxpayer must be signed by a surviving spouse, an executor, or an administrator. If you are signing as a surviving spouse, write **filing as surviving spouse** by your signature.

If signing as a personal representative, sign in your official capacity and attach a completed SC1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, available at **dor.sc.gov/forms**.

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 SCDOR 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, their 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.

Important Reminders

Filing online is faster and more accurate.

- You may qualify to file online electronically for free. Even if you don't qualify for free filing options, we recommend you file electronically - It's our fastest, easiest, and safest option. Visit **dor.sc.gov/iit-filing** to learn more about your options.

Getting a refund? Direct deposit is fast, accurate, and secure!

- With direct deposit, you:
 - get your refund deposited directly into your bank account, giving you the fastest access to your refund.
 - help save tax dollars.
 - don't have to worry about mail processing.

Have a balance due? Pay electronically!

Paying online is quick and easy! Use our free online tax portal, MyDORWAY, at **dor.sc.gov/pay** to make your payment. Select **Individual Income Tax Payment** to get started. Choose the 31-Dec-2025 filing period.

- On MyDORWAY, you can pay by credit card or from your bank account.
- Pay electronically by ACH Debit when you file your return. Enter your bank information on line 37.
 - The SCDOR will make a request to your bank for payment of the South Carolina taxes you owe.
 - Your bank will automatically debit your account for the requested funds.

Entering your bank information when filing if you're not able to pay your full balance:

If you owe a balance after filing your return, your filing software will likely allow you to enter your bank information and select a payment date.

If you enter your bank information:

- the SCDOR will debit your account on the payment date you choose.

If you want to enter into a payment plan, or pay using a different payment method:

- do not enter your bank information.

Review your return.

- Attach a complete copy of your federal return if you filed federal Schedules A, C, D, E, or F, or filed a SCH NR, SC1040TC, I-319, or I-335 with your South Carolina return.
- Make sure you received all of your W-2 forms and other tax documents.
- Verify all SSNs on your return.
- Double check your name, address, and all math calculations.
- Be sure you and your tax preparer (if applicable) have signed your return.
- Make a copy of your complete return for your records.

Before you file your return

- Attach all W-2 and 1099 forms with South Carolina withholding.
- If you aren't paying online at **dor.sc.gov/pay**, or on your return by ACH Debit, mail your SC1040 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

1350



dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

2025 INDIVIDUAL INCOME TAX RETURN

SC1040

(Rev. 4/21/25)

3075

Your Social Security Number 	Check if deceased <input type="checkbox"/>
Spouse's Social Security Number 	Check if deceased <input type="checkbox"/>

For the year January 1 - December 31, 2025, or fiscal tax year beginning _____, 2025 and ending _____, 2026

First name and middle initial		Last name		Suffix
Spouse's first name, if married filing jointly		Last name		Suffix
Check if new address <input type="checkbox"/>	Mailing address (number and street, PO Box)			County code
City	State	ZIP	Daytime phone number with area code	
Check if address is outside US <input type="checkbox"/>	Foreign country address including postal code			

- **Amended Return:** Check this box if this is an Amended Return. (Attach Schedule AMD). ☐
- **Part-Year/Nonresident:** Check this box if you are a part-year or nonresident filing an SC Schedule NR ☐
- **Composite:** Check this box only if you are filing a composite return on behalf of a Partnership or S Corporation. Do not check this box if you are an individual ☐
- **Extension:** Check this box if you have filed a federal or state extension. ☐
- **Military:** Check this box if you served in a military combat zone during the filing period. ☐
Name of the combat zone: _____

CHECK YOUR FEDERAL FILING STATUS	(1) <input type="checkbox"/> Single	(3) <input type="checkbox"/> Married filing separately - enter spouse's SSN: _____
	(2) <input type="checkbox"/> Married filing jointly	(4) <input type="checkbox"/> Head of household (5) <input type="checkbox"/> Qualifying surviving spouse

Number of dependents claimed on your 2025 federal return

Number of dependents claimed that were under the age of 6 years as of December 31, 2025

Number of taxpayers age 65 or older as of December 31, 2025

DEPENDENTS

First name	Last name	Social Security Number	Relationship	Date of birth (MM/DD/YYYY)

30751259



INCOME AND ADJUSTMENTS

Your SSN _____

2025

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 48 on line 5 below	1	Dollars	00
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ADDITIONS TO FEDERAL TAXABLE INCOME

a	State tax addback, if itemizing on federal return (see instructions)	a		00
b	Out-of-state losses 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 explanation - see instructions)	e		00
2	Total additions (add line a through line e)	2		00
3	Add line 1 and line 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
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) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other _____	h		00
i	44% of net capital gains held for more than one year	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	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	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 (multiply _____ days by \$16)	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
w	South Carolina Dependent Exemption (see instructions)	w		00
4	Total subtractions (add line f through line w)	4	<	00 >
5	Residents: subtract line 4 from line 3 and enter the difference. Nonresidents: enter amount from Schedule NR line 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SUBJECT TO TAX	5		00
6	TAX on your South Carolina Income Subject to Tax (see SC1040TT)	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 line 6 through line 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX	10		00

30752257



Your SSN _____

NON-REFUNDABLE CREDITS

11 Child and Dependent Care (see instructions)	▶	11		00	
12 Two Wage Earner Credit (see instructions)	▶	12		00	
13 Other nonrefundable credits. Attach SC1040TC and other state returns	▶	13		00	
14 Total nonrefundable credits (add line 11 through line 13)		14			00
15 Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here		15			00

PAYMENTS AND REFUNDABLE CREDITS

16 SC income tax withheld (attach W-2 or SC41)	▶	16		00	
17 2025 Estimated Tax payments	▶	17		00	
18 Amount paid with extension	▶	18		00	
19 Nonresident sale of real estate (paid on I-290)	▶	19		00	
20 Other SC withholding (attach 1099)	▶	20		00	
21 Tuition tax credit (attach I-319)	▶	21		00	
22 Other refundable credits:					
22a Anhydrous Ammonia (attach I-333)	▶	22a		00	
22b Milk Credit (attach I-334)	▶	22b		00	
22c Classroom Teacher Expenses (attach I-360)	▶	22c		00	
22d Parental Refundable Credit (attach I-361)	▶	22d		00	
22e Reserved for future use	▶	22e		00	
Total refundable credits (add line 22a through line 22d)	▶	22			00

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

23 Add line 16 through line 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

AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line 31.

26 USE TAX due on online, 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 . . . ▶ <input type="checkbox"/>					
27 Amount of line 24 to be credited to your 2026 Estimated Tax	▶	27		00	
28 Total Contributions for Check-offs (attach I-330)	▶	28		00	
29 Add line 26 through line 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 35 check box entry is required) REFUND ▶		30			00
31 Add line 25 and line 29. If line 29 is larger than line 24, subtract line 24 from line 29, enter the total. This is your tax due		31			00
32 Late filing and/or late payment: Penalties _____ Interest _____ Enter total here ▶		32			00
33 Penalty for Underpayment of Estimated Tax (attach SC2210)					
Enter exception code from instructions here if applicable _____ ▶					00
34 Add line 31 through line 33 and enter your balance due (select payment option on line 36) BALANCE DUE ▶		34			00

REFUND OPTIONS Getting a refund? **Direct deposit is fast, accurate, and secure!**35 Select one: ▶ ☐ Direct Deposit (line 37 required) (for US accounts only) ▶ ☐ Paper Check**PAYMENT OPTIONS** Have a balance due? **Pay electronically! It's quick and easy!**36 Select one: ☐ MyDORWAY (pay at dor.sc.gov/pay) ☐ ACH Debit (enter your US bank information on line 37)For payments only: Withdrawal Date ▶ Withdrawal Amount ▶ 00

37 Type of Account: ▶ <input type="checkbox"/> Checking ▶ <input type="checkbox"/> Savings			
Routing Number (RTN) ▶ <input type="text"/>	Must be 9 digits. The first two numbers of the RTN must be 01 through 32.	Bank Account Number (BAN) ▶ <input type="text"/>	1-17 digits

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your signature		Date	Spouse's signature (if married filing jointly, BOTH must sign)	
I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer. Yes <input type="checkbox"/> No <input type="checkbox"/>		Preparer's printed name		
Prepared by:	Preparer signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
Use Only	Firm name (or yours if self-employed), address, ZIP			FEIN
				Phone

MAIL TO: REFUNDS OR ZERO TAX DUE: SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100
BALANCE DUE: Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

30753255

2025 South Carolina Individual Income Tax Tables (Revised 6/17/25)

If your taxable income is:			If your taxable income is:			If your taxable income is:			If your taxable income is:			If your 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	\$0	6,000	6,050	\$74	11,000	11,100	\$225	17,000	17,100	\$405
50	100	\$0	3,050	3,100	\$0	6,050	6,100	\$75	11,100	11,200	\$228	17,100	17,200	\$408
100	150	\$0	3,100	3,150	\$0	6,100	6,150	\$77	11,200	11,300	\$231	17,200	17,300	\$411
150	200	\$0	3,150	3,200	\$0	6,150	6,200	\$78	11,300	11,400	\$234	17,300	17,400	\$414
200	250	\$0	3,200	3,250	\$0	6,200	6,250	\$80	11,400	11,500	\$237	17,400	17,500	\$417
250	300	\$0	3,250	3,300	\$0	6,250	6,300	\$81	11,500	11,600	\$240	17,500	17,600	\$420
300	350	\$0	3,300	3,350	\$0	6,300	6,350	\$83	11,600	11,700	\$243	17,600	17,700	\$423
350	400	\$0	3,350	3,400	\$0	6,350	6,400	\$84	11,700	11,800	\$246	17,700	17,800	\$426
400	450	\$0	3,400	3,450	\$0	6,400	6,450	\$86	11,800	11,900	\$249	17,800	17,900	\$429
450	500	\$0	3,450	3,500	\$0	6,450	6,500	\$87	11,900	12,000	\$252	17,900	18,000	\$435
500	550	\$0	3,500	3,550	\$0	6,500	6,550	\$89	12,000	12,100	\$255	18,000	18,100	\$441
550	600	\$0	3,550	3,600	\$0	6,550	6,600	\$90	12,100	12,200	\$258	18,100	18,200	\$447
600	650	\$0	3,600	3,650	\$2	6,600	6,650	\$92	12,200	12,300	\$261	18,200	18,300	\$453
650	700	\$0	3,650	3,700	\$3	6,650	6,700	\$93	12,300	12,400	\$264	18,300	18,400	\$459
700	750	\$0	3,700	3,750	\$5	6,700	6,750	\$95	12,400	12,500	\$267	18,400	18,500	\$465
750	800	\$0	3,750	3,800	\$6	6,750	6,800	\$96	12,500	12,600	\$270	18,500	18,600	\$471
800	850	\$0	3,800	3,850	\$8	6,800	6,850	\$98	12,600	12,700	\$273	18,600	18,700	\$477
850	900	\$0	3,850	3,900	\$9	6,850	6,900	\$99	12,700	12,800	\$276	18,700	18,800	\$483
900	950	\$0	3,900	3,950	\$11	6,900	6,950	\$101	12,800	12,900	\$279	18,800	18,900	\$489
950	1,000	\$0	3,950	4,000	\$12	6,950	7,000	\$102	12,900	13,000	\$282	18,900	19,000	\$495
1,000			4,000			7,000			13,000			19,000		
1,000	1,050	\$0	4,000	4,050	\$14	7,000	7,100	\$105	13,000	13,100	\$285	19,000	19,100	\$501
1,050	1,100	\$0	4,050	4,100	\$15	7,100	7,200	\$108	13,100	13,200	\$288	19,100	19,200	\$507
1,100	1,150	\$0	4,100	4,150	\$17	7,200	7,300	\$111	13,200	13,300	\$291	19,200	19,300	\$513
1,150	1,200	\$0	4,150	4,200	\$18	7,300	7,400	\$114	13,300	13,400	\$294	19,300	19,400	\$519
1,200	1,250	\$0	4,200	4,250	\$20	7,400	7,500	\$117	13,400	13,500	\$297	19,400	19,500	\$525
1,250	1,300	\$0	4,250	4,300	\$21	7,500	7,600	\$120	13,500	13,600	\$300	19,500	19,600	\$531
1,300	1,350	\$0	4,300	4,350	\$23	7,600	7,700	\$123	13,600	13,700	\$303	19,600	19,700	\$537
1,350	1,400	\$0	4,350	4,400	\$24	7,700	7,800	\$126	13,700	13,800	\$306	19,700	19,800	\$543
1,400	1,450	\$0	4,400	4,450	\$26	7,800	7,900	\$129	13,800	13,900	\$309	19,800	19,900	\$549
1,450	1,500	\$0	4,450	4,500	\$27	7,900	8,000	\$132	13,900	14,000	\$312	19,900	20,000	\$555
1,500	1,550	\$0	4,500	4,550	\$29	8,000	8,100	\$135	14,000	14,100	\$315	20,000	20,100	\$561
1,550	1,600	\$0	4,550	4,600	\$30	8,100	8,200	\$138	14,100	14,200	\$318	20,100	20,200	\$567
1,600	1,650	\$0	4,600	4,650	\$32	8,200	8,300	\$141	14,200	14,300	\$321	20,200	20,300	\$573
1,650	1,700	\$0	4,650	4,700	\$33	8,300	8,400	\$144	14,300	14,400	\$324	20,300	20,400	\$579
1,700	1,750	\$0	4,700	4,750	\$35	8,400	8,500	\$147	14,400	14,500	\$327	20,400	20,500	\$585
1,750	1,800	\$0	4,750	4,800	\$36	8,500	8,600	\$150	14,500	14,600	\$330	20,500	20,600	\$591
1,800	1,850	\$0	4,800	4,850	\$38	8,600	8,700	\$153	14,600	14,700	\$333	20,600	20,700	\$597
1,850	1,900	\$0	4,850	4,900	\$39	8,700	8,800	\$156	14,700	14,800	\$336	20,700	20,800	\$603
1,900	1,950	\$0	4,900	4,950	\$41	8,800	8,900	\$159	14,800	14,900	\$339	20,800	20,900	\$609
1,950	2,000	\$0	4,950	5,000	\$42	8,900	9,000	\$162	14,900	15,000	\$342	20,900	21,000	\$615
2,000			5,000			9,000			15,000			21,000		
2,000	2,050	\$0	5,000	5,050	\$44	9,000	9,100	\$165	15,000	15,100	\$345	21,000	21,100	\$621
2,050	2,100	\$0	5,050	5,100	\$45	9,100	9,200	\$168	15,100	15,200	\$348	21,100	21,200	\$627
2,100	2,150	\$0	5,100	5,150	\$47	9,200	9,300	\$171	15,200	15,300	\$351	21,200	21,300	\$633
2,150	2,200	\$0	5,150	5,200	\$48	9,300	9,400	\$174	15,300	15,400	\$354	21,300	21,400	\$639
2,200	2,250	\$0	5,200	5,250	\$50	9,400	9,500	\$177	15,400	15,500	\$357	21,400	21,500	\$645
2,250	2,300	\$0	5,250	5,300	\$51	9,500	9,600	\$180	15,500	15,600	\$360	21,500	21,600	\$651
2,300	2,350	\$0	5,300	5,350	\$53	9,600	9,700	\$183	15,600	15,700	\$363	21,600	21,700	\$657
2,350	2,400	\$0	5,350	5,400	\$54	9,700	9,800	\$186	15,700	15,800	\$366	21,700	21,800	\$663
2,400	2,450	\$0	5,400	5,450	\$56	9,800	9,900	\$189	15,800	15,900	\$369	21,800	21,900	\$669
2,450	2,500	\$0	5,450	5,500	\$57	9,900	10,000	\$192	15,900	16,000	\$372	21,900	22,000	\$675
2,500	2,550	\$0	5,500	5,550	\$59	10,000	10,100	\$195	16,000	16,100	\$375	22,000	22,100	\$681
2,550	2,600	\$0	5,550	5,600	\$60	10,100	10,200	\$198	16,100	16,200	\$378	22,100	22,200	\$687
2,600	2,650	\$0	5,600	5,650	\$62	10,200	10,300	\$201	16,200	16,300	\$381	22,200	22,300	\$693
2,650	2,700	\$0	5,650	5,700	\$63	10,300	10,400	\$204	16,300	16,400	\$384	22,300	22,400	\$699
2,700	2,750	\$0	5,700	5,750	\$65	10,400	10,500	\$207	16,400	16,500	\$387	22,400	22,500	\$705
2,750	2,800	\$0	5,750	5,800	\$66	10,500	10,600	\$210	16,500	16,600	\$390	22,500	22,600	\$711
2,800	2,850	\$0	5,800	5,850	\$68	10,600	10,700	\$213	16,600	16,700	\$393	22,600	22,700	\$717
2,850	2,900	\$0	5,850	5,900	\$69	10,700	10,800	\$216	16,700	16,800	\$396	22,700	22,800	\$723
2,900	2,950	\$0	5,900	5,950	\$71	10,800	10,900	\$219	16,800	16,900	\$399	22,800	22,900	\$729
2,950	3,000	\$0	5,950	6,000	\$72	10,900	11,000	\$222	16,900	17,000	\$402	22,900	23,000	\$735

2025 South Carolina Individual Income Tax Tables (Revised 6/17/25)

If your taxable income is:			If your taxable income is:			If your taxable income is:			If your taxable income is:			If your 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	\$741	29,000	29,100	\$1,101	35,000	35,100	\$1,461	41,000	41,100	\$1,821	47,000	47,100	\$2,181
23,100	23,200	\$747	29,100	29,200	\$1,107	35,100	35,200	\$1,467	41,100	41,200	\$1,827	47,100	47,200	\$2,187
23,200	23,300	\$753	29,200	29,300	\$1,113	35,200	35,300	\$1,473	41,200	41,300	\$1,833	47,200	47,300	\$2,193
23,300	23,400	\$759	29,300	29,400	\$1,119	35,300	35,400	\$1,479	41,300	41,400	\$1,839	47,300	47,400	\$2,199
23,400	23,500	\$765	29,400	29,500	\$1,125	35,400	35,500	\$1,485	41,400	41,500	\$1,845	47,400	47,500	\$2,205
23,500	23,600	\$771	29,500	29,600	\$1,131	35,500	35,600	\$1,491	41,500	41,600	\$1,851	47,500	47,600	\$2,211
23,600	23,700	\$777	29,600	29,700	\$1,137	35,600	35,700	\$1,497	41,600	41,700	\$1,857	47,600	47,700	\$2,217
23,700	23,800	\$783	29,700	29,800	\$1,143	35,700	35,800	\$1,503	41,700	41,800	\$1,863	47,700	47,800	\$2,223
23,800	23,900	\$789	29,800	29,900	\$1,149	35,800	35,900	\$1,509	41,800	41,900	\$1,869	47,800	47,900	\$2,229
23,900	24,000	\$795	29,900	30,000	\$1,155	35,900	36,000	\$1,515	41,900	42,000	\$1,875	47,900	48,000	\$2,235
24,000	24,100	\$801	30,000	30,100	\$1,161	36,000	36,100	\$1,521	42,000	42,100	\$1,881	48,000	48,100	\$2,241
24,100	24,200	\$807	30,100	30,200	\$1,167	36,100	36,200	\$1,527	42,100	42,200	\$1,887	48,100	48,200	\$2,247
24,200	24,300	\$813	30,200	30,300	\$1,173	36,200	36,300	\$1,533	42,200	42,300	\$1,893	48,200	48,300	\$2,253
24,300	24,400	\$819	30,300	30,400	\$1,179	36,300	36,400	\$1,539	42,300	42,400	\$1,899	48,300	48,400	\$2,259
24,400	24,500	\$825	30,400	30,500	\$1,185	36,400	36,500	\$1,545	42,400	42,500	\$1,905	48,400	48,500	\$2,265
24,500	24,600	\$831	30,500	30,600	\$1,191	36,500	36,600	\$1,551	42,500	42,600	\$1,911	48,500	48,600	\$2,271
24,600	24,700	\$837	30,600	30,700	\$1,197	36,600	36,700	\$1,557	42,600	42,700	\$1,917	48,600	48,700	\$2,277
24,700	24,800	\$843	30,700	30,800	\$1,203	36,700	36,800	\$1,563	42,700	42,800	\$1,923	48,700	48,800	\$2,283
24,800	24,900	\$849	30,800	30,900	\$1,209	36,800	36,900	\$1,569	42,800	42,900	\$1,929	48,800	48,900	\$2,289
24,900	25,000	\$855	30,900	31,000	\$1,215	36,900	37,000	\$1,575	42,900	43,000	\$1,935	48,900	49,000	\$2,295
25,000			31,000			37,000			43,000			49,000		
25,000	25,100	\$861	31,000	31,100	\$1,221	37,000	37,100	\$1,581	43,000	43,100	\$1,941	49,000	49,100	\$2,301
25,100	25,200	\$867	31,100	31,200	\$1,227	37,100	37,200	\$1,587	43,100	43,200	\$1,947	49,100	49,200	\$2,307
25,200	25,300	\$873	31,200	31,300	\$1,233	37,200	37,300	\$1,593	43,200	43,300	\$1,953	49,200	49,300	\$2,313
25,300	25,400	\$879	31,300	31,400	\$1,239	37,300	37,400	\$1,599	43,300	43,400	\$1,959	49,300	49,400	\$2,319
25,400	25,500	\$885	31,400	31,500	\$1,245	37,400	37,500	\$1,605	43,400	43,500	\$1,965	49,400	49,500	\$2,325
25,500	25,600	\$891	31,500	31,600	\$1,251	37,500	37,600	\$1,611	43,500	43,600	\$1,971	49,500	49,600	\$2,331
25,600	25,700	\$897	31,600	31,700	\$1,257	37,600	37,700	\$1,617	43,600	43,700	\$1,977	49,600	49,700	\$2,337
25,700	25,800	\$903	31,700	31,800	\$1,263	37,700	37,800	\$1,623	43,700	43,800	\$1,983	49,700	49,800	\$2,343
25,800	25,900	\$909	31,800	31,900	\$1,269	37,800	37,900	\$1,629	43,800	43,900	\$1,989	49,800	49,900	\$2,349
25,900	26,000	\$915	31,900	32,000	\$1,275	37,900	38,000	\$1,635	43,900	44,000	\$1,995	49,900	50,000	\$2,355
26,000	26,100	\$921	32,000	32,100	\$1,281	38,000	38,100	\$1,641	44,000	44,100	\$2,001	50,000	50,100	\$2,361
26,100	26,200	\$927	32,100	32,200	\$1,287	38,100	38,200	\$1,647	44,100	44,200	\$2,007	50,100	50,200	\$2,367
26,200	26,300	\$933	32,200	32,300	\$1,293	38,200	38,300	\$1,653	44,200	44,300	\$2,013	50,200	50,300	\$2,373
26,300	26,400	\$939	32,300	32,400	\$1,299	38,300	38,400	\$1,659	44,300	44,400	\$2,019	50,300	50,400	\$2,379
26,400	26,500	\$945	32,400	32,500	\$1,305	38,400	38,500	\$1,665	44,400	44,500	\$2,025	50,400	50,500	\$2,385
26,500	26,600	\$951	32,500	32,600	\$1,311	38,500	38,600	\$1,671	44,500	44,600	\$2,031	50,500	50,600	\$2,391
26,600	26,700	\$957	32,600	32,700	\$1,317	38,600	38,700	\$1,677	44,600	44,700	\$2,037	50,600	50,700	\$2,397
26,700	26,800	\$963	32,700	32,800	\$1,323	38,700	38,800	\$1,683	44,700	44,800	\$2,043	50,700	50,800	\$2,403
26,800	26,900	\$969	32,800	32,900	\$1,329	38,800	38,900	\$1,689	44,800	44,900	\$2,049	50,800	50,900	\$2,409
26,900	27,000	\$975	32,900	33,000	\$1,335	38,900	39,000	\$1,695	44,900	45,000	\$2,055	50,900	51,000	\$2,415
27,000			33,000			39,000			45,000			51,000		
27,000	27,100	\$981	33,000	33,100	\$1,341	39,000	39,100	\$1,701	45,000	45,100	\$2,061	51,000	51,100	\$2,421
27,100	27,200	\$987	33,100	33,200	\$1,347	39,100	39,200	\$1,707	45,100	45,200	\$2,067	51,100	51,200	\$2,427
27,200	27,300	\$993	33,200	33,300	\$1,353	39,200	39,300	\$1,713	45,200	45,300	\$2,073	51,200	51,300	\$2,433
27,300	27,400	\$999	33,300	33,400	\$1,359	39,300	39,400	\$1,719	45,300	45,400	\$2,079	51,300	51,400	\$2,439
27,400	27,500	\$1,005	33,400	33,500	\$1,365	39,400	39,500	\$1,725	45,400	45,500	\$2,085	51,400	51,500	\$2,445
27,500	27,600	\$1,011	33,500	33,600	\$1,371	39,500	39,600	\$1,731	45,500	45,600	\$2,091	51,500	51,600	\$2,451
27,600	27,700	\$1,017	33,600	33,700	\$1,377	39,600	39,700	\$1,737	45,600	45,700	\$2,097	51,600	51,700	\$2,457
27,700	27,800	\$1,023	33,700	33,800	\$1,383	39,700	39,800	\$1,743	45,700	45,800	\$2,103	51,700	51,800	\$2,463
27,800	27,900	\$1,029	33,800	33,900	\$1,389	39,800	39,900	\$1,749	45,800	45,900	\$2,109	51,800	51,900	\$2,469
27,900	28,000	\$1,035	33,900	34,000	\$1,395	39,900	40,000	\$1,755	45,900	46,000	\$2,115	51,900	52,000	\$2,475
28,000	28,100	\$1,041	34,000	34,100	\$1,401	40,000	40,100	\$1,761	46,000	46,100	\$2,121	52,000	52,100	\$2,481
28,100	28,200	\$1,047	34,100	34,200	\$1,407	40,100	40,200	\$1,767	46,100	46,200	\$2,127	52,100	52,200	\$2,487
28,200	28,300	\$1,053	34,200	34,300	\$1,413	40,200	40,300	\$1,773	46,200	46,300	\$2,133	52,200	52,300	\$2,493
28,300	28,400	\$1,059	34,300	34,400	\$1,419	40,300	40,400	\$1,779	46,300	46,400	\$2,139	52,300	52,400	\$2,499
28,400	28,500	\$1,065	34,400	34,500	\$1,425	40,400	40,500	\$1,785	46,400	46,500	\$2,145	52,400	52,500	\$2,505
28,500	28,600	\$1,071	34,500	34,600	\$1,431	40,500	40,600	\$1,791	46,500	46,600	\$2,151	52,500	52,600	\$2,511
28,600	28,700	\$1,077	34,600	34,700	\$1,437	40,600	40,700	\$1,797	46,600	46,700	\$2,157	52,600	52,700	\$2,517
28,700	28,800	\$1,083	34,700	34,800	\$1,443	40,700	40,800	\$1,803	46,700	46,800	\$2,163	52,700	52,800	\$2,523
28,800	28,900	\$1,089	34,800	34,900	\$1,449	40,800	40,900	\$1,809	46,800	46,900	\$2,169	52,800	52,900	\$2,529
28,900	29,000	\$1,095	34,900	35,000	\$1,455	40,900	41,000	\$1,815	46,900	47,000	\$2,175	52,900	53,000	\$2,535

2025 South Carolina Individual Income Tax Tables (Revised 6/17/25)

If your taxable income is:			If your taxable income is:			If your taxable income is:			If your taxable income is:			If your 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	\$2,541	59,000	59,100	\$2,901	65,000	65,100	\$3,261	71,000	71,100	\$3,621	77,000	77,100	\$3,981
53,100	53,200	\$2,547	59,100	59,200	\$2,907	65,100	65,200	\$3,267	71,100	71,200	\$3,627	77,100	77,200	\$3,987
53,200	53,300	\$2,553	59,200	59,300	\$2,913	65,200	65,300	\$3,273	71,200	71,300	\$3,633	77,200	77,300	\$3,993
53,300	53,400	\$2,559	59,300	59,400	\$2,919	65,300	65,400	\$3,279	71,300	71,400	\$3,639	77,300	77,400	\$3,999
53,400	53,500	\$2,565	59,400	59,500	\$2,925	65,400	65,500	\$3,285	71,400	71,500	\$3,645	77,400	77,500	\$4,005
53,500	53,600	\$2,571	59,500	59,600	\$2,931	65,500	65,600	\$3,291	71,500	71,600	\$3,651	77,500	77,600	\$4,011
53,600	53,700	\$2,577	59,600	59,700	\$2,937	65,600	65,700	\$3,297	71,600	71,700	\$3,657	77,600	77,700	\$4,017
53,700	53,800	\$2,583	59,700	59,800	\$2,943	65,700	65,800	\$3,303	71,700	71,800	\$3,663	77,700	77,800	\$4,023
53,800	53,900	\$2,589	59,800	59,900	\$2,949	65,800	65,900	\$3,309	71,800	71,900	\$3,669	77,800	77,900	\$4,029
53,900	54,000	\$2,595	59,900	60,000	\$2,955	65,900	66,000	\$3,315	71,900	72,000	\$3,675	77,900	78,000	\$4,035
54,000	54,100	\$2,601	60,000	60,100	\$2,961	66,000	66,100	\$3,321	72,000	72,100	\$3,681	78,000	78,100	\$4,041
54,100	54,200	\$2,607	60,100	60,200	\$2,967	66,100	66,200	\$3,327	72,100	72,200	\$3,687	78,100	78,200	\$4,047
54,200	54,300	\$2,613	60,200	60,300	\$2,973	66,200	66,300	\$3,333	72,200	72,300	\$3,693	78,200	78,300	\$4,053
54,300	54,400	\$2,619	60,300	60,400	\$2,979	66,300	66,400	\$3,339	72,300	72,400	\$3,699	78,300	78,400	\$4,059
54,400	54,500	\$2,625	60,400	60,500	\$2,985	66,400	66,500	\$3,345	72,400	72,500	\$3,705	78,400	78,500	\$4,065
54,500	54,600	\$2,631	60,500	60,600	\$2,991	66,500	66,600	\$3,351	72,500	72,600	\$3,711	78,500	78,600	\$4,071
54,600	54,700	\$2,637	60,600	60,700	\$2,997	66,600	66,700	\$3,357	72,600	72,700	\$3,717	78,600	78,700	\$4,077
54,700	54,800	\$2,643	60,700	60,800	\$3,003	66,700	66,800	\$3,363	72,700	72,800	\$3,723	78,700	78,800	\$4,083
54,800	54,900	\$2,649	60,800	60,900	\$3,009	66,800	66,900	\$3,369	72,800	72,900	\$3,729	78,800	78,900	\$4,089
54,900	55,000	\$2,655	60,900	61,000	\$3,015	66,900	67,000	\$3,375	72,900	73,000	\$3,735	78,900	79,000	\$4,095
55,000			61,000			67,000			73,000			79,000		
55,000	55,100	\$2,661	61,000	61,100	\$3,021	67,000	67,100	\$3,381	73,000	73,100	\$3,741	79,000	79,100	\$4,101
55,100	55,200	\$2,667	61,100	61,200	\$3,027	67,100	67,200	\$3,387	73,100	73,200	\$3,747	79,100	79,200	\$4,107
55,200	55,300	\$2,673	61,200	61,300	\$3,033	67,200	67,300	\$3,393	73,200	73,300	\$3,753	79,200	79,300	\$4,113
55,300	55,400	\$2,679	61,300	61,400	\$3,039	67,300	67,400	\$3,399	73,300	73,400	\$3,759	79,300	79,400	\$4,119
55,400	55,500	\$2,685	61,400	61,500	\$3,045	67,400	67,500	\$3,405	73,400	73,500	\$3,765	79,400	79,500	\$4,125
55,500	55,600	\$2,691	61,500	61,600	\$3,051	67,500	67,600	\$3,411	73,500	73,600	\$3,771	79,500	79,600	\$4,131
55,600	55,700	\$2,697	61,600	61,700	\$3,057	67,600	67,700	\$3,417	73,600	73,700	\$3,777	79,600	79,700	\$4,137
55,700	55,800	\$2,703	61,700	61,800	\$3,063	67,700	67,800	\$3,423	73,700	73,800	\$3,783	79,700	79,800	\$4,143
55,800	55,900	\$2,709	61,800	61,900	\$3,069	67,800	67,900	\$3,429	73,800	73,900	\$3,789	79,800	79,900	\$4,149
55,900	56,000	\$2,715	61,900	62,000	\$3,075	67,900	68,000	\$3,435	73,900	74,000	\$3,795	79,900	80,000	\$4,155
56,000	56,100	\$2,721	62,000	62,100	\$3,081	68,000	68,100	\$3,441	74,000	74,100	\$3,801	80,000	80,100	\$4,161
56,100	56,200	\$2,727	62,100	62,200	\$3,087	68,100	68,200	\$3,447	74,100	74,200	\$3,807	80,100	80,200	\$4,167
56,200	56,300	\$2,733	62,200	62,300	\$3,093	68,200	68,300	\$3,453	74,200	74,300	\$3,813	80,200	80,300	\$4,173
56,300	56,400	\$2,739	62,300	62,400	\$3,099	68,300	68,400	\$3,459	74,300	74,400	\$3,819	80,300	80,400	\$4,179
56,400	56,500	\$2,745	62,400	62,500	\$3,105	68,400	68,500	\$3,465	74,400	74,500	\$3,825	80,400	80,500	\$4,185
56,500	56,600	\$2,751	62,500	62,600	\$3,111	68,500	68,600	\$3,471	74,500	74,600	\$3,831	80,500	80,600	\$4,191
56,600	56,700	\$2,757	62,600	62,700	\$3,117	68,600	68,700	\$3,477	74,600	74,700	\$3,837	80,600	80,700	\$4,197
56,700	56,800	\$2,763	62,700	62,800	\$3,123	68,700	68,800	\$3,483	74,700	74,800	\$3,843	80,700	80,800	\$4,203
56,800	56,900	\$2,769	62,800	62,900	\$3,129	68,800	68,900	\$3,489	74,800	74,900	\$3,849	80,800	80,900	\$4,209
56,900	57,000	\$2,775	62,900	63,000	\$3,135	68,900	69,000	\$3,495	74,900	75,000	\$3,855	80,900	81,000	\$4,215
57,000			63,000			69,000			75,000			81,000		
57,000	57,100	\$2,781	63,000	63,100	\$3,141	69,000	69,100	\$3,501	75,000	75,100	\$3,861	81,000	81,100	\$4,221
57,100	57,200	\$2,787	63,100	63,200	\$3,147	69,100	69,200	\$3,507	75,100	75,200	\$3,867	81,100	81,200	\$4,227
57,200	57,300	\$2,793	63,200	63,300	\$3,153	69,200	69,300	\$3,513	75,200	75,300	\$3,873	81,200	81,300	\$4,233
57,300	57,400	\$2,799	63,300	63,400	\$3,159	69,300	69,400	\$3,519	75,300	75,400	\$3,879	81,300	81,400	\$4,239
57,400	57,500	\$2,805	63,400	63,500	\$3,165	69,400	69,500	\$3,525	75,400	75,500	\$3,885	81,400	81,500	\$4,245
57,500	57,600	\$2,811	63,500	63,600	\$3,171	69,500	69,600	\$3,531	75,500	75,600	\$3,891	81,500	81,600	\$4,251
57,600	57,700	\$2,817	63,600	63,700	\$3,177	69,600	69,700	\$3,537	75,600	75,700	\$3,897	81,600	81,700	\$4,257
57,700	57,800	\$2,823	63,700	63,800	\$3,183	69,700	69,800	\$3,543	75,700	75,800	\$3,903	81,700	81,800	\$4,263
57,800	57,900	\$2,829	63,800	63,900	\$3,189	69,800	69,900	\$3,549	75,800	75,900	\$3,909	81,800	81,900	\$4,269
57,900	58,000	\$2,835	63,900	64,000	\$3,195	69,900	70,000	\$3,555	75,900	76,000	\$3,915	81,900	82,000	\$4,275
58,000	58,100	\$2,841	64,000	64,100	\$3,201	70,000	70,100	\$3,561	76,000	76,100	\$3,921	82,000	82,100	\$4,281
58,100	58,200	\$2,847	64,100	64,200	\$3,207	70,100	70,200	\$3,567	76,100	76,200	\$3,927	82,100	82,200	\$4,287
58,200	58,300	\$2,853	64,200	64,300	\$3,213	70,200	70,300	\$3,573	76,200	76,300	\$3,933	82,200	82,300	\$4,293
58,300	58,400	\$2,859	64,300	64,400	\$3,219	70,300	70,400	\$3,579	76,300	76,400	\$3,939	82,300	82,400	\$4,299
58,400	58,500	\$2,865	64,400	64,500	\$3,225	70,400	70,500	\$3,585	76,400	76,500	\$3,945	82,400	82,500	\$4,305
58,500	58,600	\$2,871	64,500	64,600	\$3,231	70,500	70,600	\$3,591	76,500	76,600	\$3,951	82,500	82,600	\$4,311
58,600	58,700	\$2,877	64,600	64,700	\$3,237	70,600	70,700	\$3,597	76,600	76,700	\$3,957	82,600	82,700	\$4,317
58,700	58,800	\$2,883	64,700	64,800	\$3,243	70,700	70,800	\$3,603	76,700	76,800	\$3,963	82,700	82,800	\$4,323
58,800	58,900	\$2,889	64,800	64,900	\$3,249	70,800	70,900	\$3,609	76,800	76,900	\$3,969	82,800	82,900	\$4,329
58,900	59,000	\$2,895	64,900	65,000	\$3,255	70,900	71,000	\$3,615	76,900	77,000	\$3,975	82,900	83,000	\$4,335

2025 South Carolina Individual Income Tax Tables (Revised 6/17/25)

If your taxable income is:			If your taxable income is:			If your taxable income is:			If your taxable income is:			If your 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	\$4,341	87,000	87,100	\$4,581	91,000	91,100	\$4,821	95,000	95,100	\$5,061	99,000	99,100	\$5,301
83,100	83,200	\$4,347	87,100	87,200	\$4,587	91,100	91,200	\$4,827	95,100	95,200	\$5,067	99,100	99,200	\$5,307
83,200	83,300	\$4,353	87,200	87,300	\$4,593	91,200	91,300	\$4,833	95,200	95,300	\$5,073	99,200	99,300	\$5,313
83,300	83,400	\$4,359	87,300	87,400	\$4,599	91,300	91,400	\$4,839	95,300	95,400	\$5,079	99,300	99,400	\$5,319
83,400	83,500	\$4,365	87,400	87,500	\$4,605	91,400	91,500	\$4,845	95,400	95,500	\$5,085	99,400	99,500	\$5,325
83,500	83,600	\$4,371	87,500	87,600	\$4,611	91,500	91,600	\$4,851	95,500	95,600	\$5,091	99,500	99,600	\$5,331
83,600	83,700	\$4,377	87,600	87,700	\$4,617	91,600	91,700	\$4,857	95,600	95,700	\$5,097	99,600	99,700	\$5,337
83,700	83,800	\$4,383	87,700	87,800	\$4,623	91,700	91,800	\$4,863	95,700	95,800	\$5,103	99,700	99,800	\$5,343
83,800	83,900	\$4,389	87,800	87,900	\$4,629	91,800	91,900	\$4,869	95,800	95,900	\$5,109	99,800	99,900	\$5,349
83,900	84,000	\$4,395	87,900	88,000	\$4,635	91,900	92,000	\$4,875	95,900	96,000	\$5,115	99,900	100,000	\$5,355
84,000	84,100	\$4,401	88,000	88,100	\$4,641	92,000	92,100	\$4,881	96,000	96,100	\$5,121	\$100,000 or more: Use the Tax Rate Schedule below		
84,100	84,200	\$4,407	88,100	88,200	\$4,647	92,100	92,200	\$4,887	96,100	96,200	\$5,127			
84,200	84,300	\$4,413	88,200	88,300	\$4,653	92,200	92,300	\$4,893	96,200	96,300	\$5,133			
84,300	84,400	\$4,419	88,300	88,400	\$4,659	92,300	92,400	\$4,899	96,300	96,400	\$5,139			
84,400	84,500	\$4,425	88,400	88,500	\$4,665	92,400	92,500	\$4,905	96,400	96,500	\$5,145			
84,500	84,600	\$4,431	88,500	88,600	\$4,671	92,500	92,600	\$4,911	96,500	96,600	\$5,151			
84,600	84,700	\$4,437	88,600	88,700	\$4,677	92,600	92,700	\$4,917	96,600	96,700	\$5,157			
84,700	84,800	\$4,443	88,700	88,800	\$4,683	92,700	92,800	\$4,923	96,700	96,800	\$5,163			
84,800	84,900	\$4,449	88,800	88,900	\$4,689	92,800	92,900	\$4,929	96,800	96,900	\$5,169			
84,900	85,000	\$4,455	88,900	89,000	\$4,695	92,900	93,000	\$4,935	96,900	97,000	\$5,175			
85,000			89,000			93,000			97,000					
85,000	85,100	\$4,461	89,000	89,100	\$4,701	93,000	93,100	\$4,941	97,000	97,100	\$5,181			
85,100	85,200	\$4,467	89,100	89,200	\$4,707	93,100	93,200	\$4,947	97,100	97,200	\$5,187			
85,200	85,300	\$4,473	89,200	89,300	\$4,713	93,200	93,300	\$4,953	97,200	97,300	\$5,193			
85,300	85,400	\$4,479	89,300	89,400	\$4,719	93,300	93,400	\$4,959	97,300	97,400	\$5,199			
85,400	85,500	\$4,485	89,400	89,500	\$4,725	93,400	93,500	\$4,965	97,400	97,500	\$5,205			
85,500	85,600	\$4,491	89,500	89,600	\$4,731	93,500	93,600	\$4,971	97,500	97,600	\$5,211			
85,600	85,700	\$4,497	89,600	89,700	\$4,737	93,600	93,700	\$4,977	97,600	97,700	\$5,217			
85,700	85,800	\$4,503	89,700	89,800	\$4,743	93,700	93,800	\$4,983	97,700	97,800	\$5,223			
85,800	85,900	\$4,509	89,800	89,900	\$4,749	93,800	93,900	\$4,989	97,800	97,900	\$5,229			
85,900	86,000	\$4,515	89,900	90,000	\$4,755	93,900	94,000	\$4,995	97,900	98,000	\$5,235			
86,000	86,100	\$4,521	90,000	90,100	\$4,761	94,000	94,100	\$5,001	98,000	98,100	\$5,241			
86,100	86,200	\$4,527	90,100	90,200	\$4,767	94,100	94,200	\$5,007	98,100	98,200	\$5,247			
86,200	86,300	\$4,533	90,200	90,300	\$4,773	94,200	94,300	\$5,013	98,200	98,300	\$5,253			
86,300	86,400	\$4,539	90,300	90,400	\$4,779	94,300	94,400	\$5,019	98,300	98,400	\$5,259			
86,400	86,500	\$4,545	90,400	90,500	\$4,785	94,400	94,500	\$5,025	98,400	98,500	\$5,265			
86,500	86,600	\$4,551	90,500	90,600	\$4,791	94,500	94,600	\$5,031	98,500	98,600	\$5,271			
86,600	86,700	\$4,557	90,600	90,700	\$4,797	94,600	94,700	\$5,037	98,600	98,700	\$5,277			
86,700	86,800	\$4,563	90,700	90,800	\$4,803	94,700	94,800	\$5,043	98,700	98,800	\$5,283			
86,800	86,900	\$4,569	90,800	90,900	\$4,809	94,800	94,900	\$5,049	98,800	98,900	\$5,289			
86,900	87,000	\$4,575	90,900	91,000	\$4,815	94,900	95,000	\$5,055	98,900	99,000	\$5,295			

2025 Tax Rate Schedule for taxable income of \$100,000 or more

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

Use this Tax Rate Schedule for any filing status claimed on the SC1040.

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

1. Multiply the amount on line 5 by 6%;
2. Subtract \$642; and
3. 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:

\$101,000.00	Income from SC1040, line 5
X .06	(6%)
<u>\$6,060</u>	
- \$642	subtract \$642 (constant)
<u>\$5,418</u>	amount of tax, entered on line 6 of SC1040