

**VENISON FOR CHARITY CREDIT**

Name _____

SSN or FEIN _____

Answer these questions to see if you qualify:

	Yes	No
A. When the deer meat was processed for donation, did you have a license or permit issued by the State of South Carolina or the United States Department of Agriculture (USDA) to operate as a meat packer, butcher or processing plant? If you answered No , STOP . You do not qualify for this credit.	☐	☐
B. Was the deer meat processed for donation under the terms of a contract with a nonprofit organization? If you answered No , STOP . You do not qualify for this credit.	☐	☐
C. Did the contract require the deer meat to be distributed to a charitable organization engaged in distributing food to the needy? If you answered No , STOP . You do not qualify for this credit.	☐	☐
D. Was any of the donated deer meat used by a commercial enterprise? If you answered Yes , STOP . You do not qualify for this credit.	☐	☐

Credit calculation

1. Number of deer carcasses processed and donated to the charitable organization.....	1. _____
2. Credit per carcass	2. \$ 75.00
3. Allowable credit (multiply line 1 by line 2)	3. \$ _____

Individuals enter the credit on the SC1040TC. Corporations enter the credit on the SC1120TC.

INSTRUCTIONS

A nonrefundable Income Tax credit is available to a meat packer, butcher, or processing plant:

1. who was licensed or permitted by South Carolina or the USDA, and
2. who had a valid contract during the tax year with a nonprofit organization to process deer for donation to a charitable organization engaged in distributing food to the needy

The credit is not allowed if any portion of the donated deer was used by a commercial enterprise.

The credit for each deer carcass processed and donated under the terms of the contract is \$75 per carcass for tax years 2015 and after.

The credit must be claimed in the year it is earned. Unused credit cannot be carried forward.

Definitions

Process: to skin, cut, bone, grind, package, or perform any butchering tasks necessary to prepare the meat for distribution and consumption. Processing must take place in a licensed or permitted establishment.

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

Social Security Privacy Act Disclosure

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

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.