



**SOUTH CAROLINA EARNED INCOME TAX CREDIT**

Attach to your SC1040

Name

SSN or ITIN

**Answer these questions to see if you qualify:**

**Yes**                      **No**

A. Were you a full-year resident of South Carolina for 2019?  
If you answered **No, STOP**. You do not qualify for this credit.                                           

B. Were you allowed an Earned Income Tax Credit (EITC) on your  
federal return for 2019?  
If you answered **No, STOP**. You do not qualify for this credit.                                           

**Credit Calculation**

1. Enter the allowed federal Earned Income Tax Credit (EITC) from your 2019 federal return.	1. _____ .00
	x            41.67%
2. South Carolina Earned Income Tax Credit (Enter this amount on SC1040TC)	2. _____ .00

**Instructions**

The South Carolina Earned Income Tax Credit is available for **full-year resident** individuals. For 2019, the non-refundable credit is equal to 41.67% of the federal Earned Income Tax Credit allowed the taxpayer. The credit is phased in over six years until fully phased in for tax year 2023.

**Example:** Full-year resident. In this example the allowable credit is \$496.

Federal Earned Income Tax Credit is \$1,190

$\$1,190 \times 41.67\% = \$496$

**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.