



**SOUTH CAROLINA EARNED INCOME TAX CREDIT**

Name

SSN or ITIN

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

**Yes**                      **No**

- A. Were you a full-year resident of South Carolina in 2021?  
If you answered **No, STOP**. You do not qualify for this credit.
  
- B. Were you eligible for the Earned Income Tax Credit (EITC) on your federal return for 2021?  
If you answered **No, STOP**. You do not qualify for this credit.

**Credit Calculation**

- 1. Earned Income Tax Credit (EITC) allowed on your 2021 federal return..... 1. \_\_\_\_\_ .00
  
- 2. Credit percentage ..... 2. 83.33%
  
- 3. South Carolina Earned Income Tax Credit (multiply line 1 by line 2) ..... 3. \_\_\_\_\_ .00  
Enter this amount on the SC1040TC.

**INSTRUCTIONS**

The South Carolina Earned Income Tax Credit is available for **full-year resident** individuals. For tax year 2021, the non-refundable credit is equal to 83.33% 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:** On their 2021 federal return, Taxpayer A's federal Earned Income Tax Credit was \$1,190.

By multiplying \$1,190 by 83.33% (the EITC amount allowed by South Carolina in 2021), the taxpayer's South Carolina EITC amount is \$992.

Attach this completed schedule to your SC1040.

**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.