

SOUTH CAROLINA DEPARTMENT OF REVENUE

2011 SC1040 INDIVIDUAL INCOME TAX FORM AND INSTRUCTIONS

www.sctax.org

WHAT'S NEW?

SC1040 Debit Card Check Box - Coming soon a VISA Debit Card option for receiving a refund instead of a paper check.

SC1040 1099-G/INT Check Box - Coming soon the option to receive your form 1099-G/INT through our secure, confidential website.

More information on these check boxes can be found in the SC1040 Instructions in this packet.

SC1040-V - ALL taxpayers must use the SC1040-V (Payment Voucher) to pay their 2011 South Carolina individual income tax liability with their income tax return. See the SC1040-V in this packet for additional information.

SC USE TAX INFORMATION - You may now get valuable information about reporting and paying South Carolina Use Tax by going to www.sctax.org and clicking on the **USE TAX LINK**. Use Tax is the amount you may owe on your out of state purchases.

CONFORMITY - South Carolina recognizes the Internal Revenue Code as amended through December 31, 2010 unless otherwise provided. No new exceptions were added to those already listed in SC Code § 12-6-50.

2011 LEGISLATIVE UPDATE - A list of significant changes in tax and regulatory laws and regulations enacted during the 2011 legislative session is provided on the Department's website at: www.sctax.org/Tax+Policy/New+Legislation.htm

PLUG-IN HYBRID VEHICLE CREDIT REPEALED - SC Code § 12-6-3376, providing a tax credit for in-state purchase or lease of a plug-in hybrid vehicle, is repealed for tax years beginning after 2010.

FORMS: Additional forms can be found on our website www.sctax.org or by calling the Forms Request Line at (803) 898-5320 or (800) 768-3676.

DUE DATE FOR FILING: The due date for filing your 2011 South Carolina individual income tax return is April 15, 2012.

MAIL RETURNS TO:

Refunds or No Tax Due: SC1040 Processing Center
PO Box 101100
Columbia, SC 29211-0100

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

WHAT'S IN THIS PACKET?

- Taxpayer Services Information
- Electronic Filing Options
- Individual Income Tax General Information
- SC1040 Instructions
- SC1040-Individual Income Tax Return
- SC1040-V
- SC1040 Tax Tables

TELEPHONE NUMBERS

Information/Columbia

(803) 898-5709

Refund Status/Columbia

(803) 898-5300

Forms Request/Columbia

(803) 898-5320

Forms Request/Toll Free

(800) 768-3676

Copies of Returns

(803) 896-1166

Hearing Impaired

(800) 735-8583

Relay South Carolina

Voice (800) 735-2905

TTY (800) 735-8583

Taxpayer Advocate

(803) 898-5444

ELECTRONIC FILING OPTIONS

You may qualify to file your Federal and South Carolina income tax returns for
FREE!

Go to our website at www.sctax.org and click on the Free File logo.



FREE FILE

South Carolina residents may qualify to have their federal and South Carolina returns electronically filed for **FREE**. See the South Carolina Department of Revenue's website www.sctax.org for more information. Vendors that offer FREE federal and South Carolina return filing are listed and each vendor has different qualifications. Please review all vendors to find the best option for you. Be sure to access these Free File products from the SC Department of Revenue website to ensure free filing for your federal and state returns. Also, it will be necessary to establish a new login name and password if you have previously PAID to use one of the products listed under Free File for South Carolina. If you DO NOT qualify to file your South Carolina return and federal return for FREE, you may still file your return electronically. Information and links for all online filing options are available at the agency's website. Products are listed as either reduced or standard cost. Go to www.sctax.org and click on Electronic Services, then Individual, and finally Fed/State Online Filing.



FED/STATE ELECTRONIC FILING

Taxpayers may electronically file federal and South Carolina returns through a tax practitioner. Taxpayers wishing to have their returns filed electronically can locate a local practitioner by going to the SC Department of Revenue website at www.sctax.org to search by zip code. The search is maintained by the IRS. Click on Electronic Services, then Individual followed by Fed/State Electronic Filing, and finally IRS Listing of Electronic Filing Providers. Electronic filing begins on January 13, 2012.

2D BARCODE RETURNS

If you choose to file a paper return, you should consider tax preparation software that prints a 2D barcode. Information from a 2D return is captured by a machine-readable barcode rather than being manually entered. The 2D barcode is only visible after your return has been printed.

2D barcode returns are eligible for direct deposit of refunds. See the South Carolina Department of Revenue's website www.sctax.org for information on 2D tax preparation software.

SCnetFile EXTENSIONS

If you need more time to file, taxpayers can file a zero or balance due extension (form SC4868) on SCnetFile. Payment can be submitted by EFW (electronic funds withdrawal) or credit card. SCnetFile for Extensions is for South Carolina extensions ONLY. An extension is an extension of time to file and NOT an extension of time to pay. Please see www.irs.gov for information on filing a federal extension.



ELECTRONIC PAYMENT METHODS

If you file your 2011 Individual Income Tax return electronically and have a balance due, you can set up an Electronic Funds Withdrawal (EFW) at the time the return is transmitted. If you do not submit payment information at the time of filing, you can go to the agency's website at www.sctax.org to submit the SC1040-V (Individual Income Tax Payment Voucher). Click on **DORePay** from www.sctax.org. Payment may be submitted by EFW or credit card (MasterCard or VISA). You must pay your balance due in full by May 1, 2012 to avoid paying penalties and interest.

ELECTRONIC FILING INCENTIVE

Taxpayers using any Electronic Filing option have until May 1, 2012 to pay the balance due without penalty or interest. Failure to file and pay the balance due by May 1, 2012 will result in penalties and interest from April 15, 2012 until the return is filed and the tax is paid. This incentive will not extend the time for amending your return to claim a refund. If the original return is received after April 15, 2012 without a valid extension, you will have until April 15, 2015 to amend your return to claim a refund. **THIS SPECIAL INCENTIVE APPLIES ONLY TO THE FILING OF YOUR SOUTH CAROLINA INCOME TAX RETURN BY NON-PAPER METHODS.**

SHOULD I FILE A SOUTH CAROLINA INCOME TAX RETURN?

Resident taxpayers **under age 65**:

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

Resident taxpayers **age 65 or older**:

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

Nonresidents:

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

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

AM I A RESIDENT OR A NONRESIDENT?

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

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

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

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

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

- If you elect to file as a full-year resident, file SC1040. Report all your income as though you were a resident for the entire year. You will be allowed a credit for taxes

paid on income taxed by South Carolina and another state. You must complete SC1040TC and attach a copy of the other state's income tax return.

- If you elect to file as a nonresident, file SC1040 with Schedule NR. You will be taxed only on income earned while a resident in South Carolina and will prorate your deductions and exemptions. All personal service income earned in South Carolina must be reported to this state.

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

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

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

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

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

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

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

If you file a **joint** federal return, you must file a **joint** South Carolina return SC1040 with Schedule NR. The resident spouse will report to South Carolina all income for the entire year. The spouse who is not a resident on the joint return will only report income earned in this state, if any.

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

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

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

Nonresident: If you are not a South Carolina resident but are stationed in this state by military orders, **your military income** is not subject to South Carolina tax. However, if you have **other earned income** subject to South Carolina tax, file SC1040 with Schedule NR. Your spouse may be exempt from South Carolina income tax on income from

services performed in South Carolina under the Federal Military Spouses Residency Relief Act. See Schedule NR instructions for more information. South Carolina **DOES** tax other income earned in this state by you or your spouse.

WHEN SHOULD I FILE MY RETURN?

RETURNS FOR CALENDAR YEAR 2011: file on or before April 15, 2012.

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

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

NEED MORE TIME TO FILE?

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

- You may file and pay with your extension on-line through our website: www.sctax.org
- **If you will receive a refund** of state income taxes, South Carolina will allow you the same length of time that is allowed by your federal extension. If you do not have a federal extension, then you must file a SC4868 by April 15, 2012.
- When you file your return, check the appropriate box on the front of the SC1040 and attach a copy of your federal extension or SC4868 to the back of your South Carolina return.

If you expect to owe additional tax by the April 15 due date, and you need more time to file your South Carolina income tax return:

- You must pay at least 90 percent of your state tax due to the Department of Revenue on either a copy of the federal Form 4868 marked "For South Carolina" or South Carolina SC4868 by April 15, 2012.
- Be sure to enter any South Carolina payments paid on an extension request on SC1040, line 18.

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

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

You will owe interest from April 15, 2012 to date of payment. A penalty may also be charged after April 15th if an additional payment is required. To avoid the penalty, you must: 1) pay at least 90 percent of the tax by April 15, 2012, and 2) pay the additional balance, if any, within the extended time period.

FRAUDULENT RETURN

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

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

Returns which are filed early are usually processed more quickly than returns filed closer to April 15th. Ordinarily, within six weeks after we receive your **complete** return we will mail your refund. Therefore, please allow at least eight weeks for your refund to arrive before you contact us. Visit our website at www.sctax.org or call 1-803-898-5300.

DECEASED TAXPAYERS

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

ROUND OFF CENTS TO THE NEAREST WHOLE DOLLAR.

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

WHAT TAX RECORDS DO I NEED TO KEEP?

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

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

WHAT IF I AM AUDITED BY THE IRS?

If you receive a refund or owe additional federal tax, file an SC1040X (amended South Carolina return) after the federal audit report becomes final.

WHEN SHOULD I FILE AN AMENDED SOUTH CAROLINA RETURN?

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

The limitations period for filing an original return is generally three years from the original due date. If you filed the original return by the original due date or by an extended due date, the limitations period for filing an amended return is three years from the date of filing, three years from the original due date, or two years from the date of payment, whichever is latest. If you filed the original return after the original due date and any extended due date, if applicable, the limitations period for filing an amended return is three years from the original due date or two years from the date of payment, whichever is later.

REFUND SETOFFS

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

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

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

WHO MUST FILE A DECLARATION OF ESTIMATED TAX?

Generally, you must file a Declaration of Estimated Tax, SC1040ES, for the year 2012 if you estimate that your tax will be \$100 or more and the total amount of income tax that will be withheld will be less than the lesser of:

1. 90% of the tax to be shown on your 2012 income tax return,
or
2. 100% of the tax shown on your 2011 income tax return (if your 2011 return covered all 12 months of the year). However, if your adjusted gross income is \$150,000 or more, the 100% rule is modified to be 110% of the tax shown on your 2011 income tax return.

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

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

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

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

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

HOW DO I FILE ESTIMATED TAX?

To file SC1040ES and pay on line by credit card or electronic funds withdrawal, see our website (www.sctax.org). Forms can also be printed from our website to use when mailing your payment.

CHANGE NAME OR ADDRESS

Let us know your new name and/or address. Complete SC8822, which is available on our website www.sctax.org

DO I NEED TO FILE A SOUTH CAROLINA USE TAX RETURN?

The use tax is a tax that applies to purchases of tangible personal property from out-of-state retailers for use, storage or consumption in South Carolina, and includes purchases from retailers made via the Internet (retailers' websites and retailers' sales on auction sites), through out-of-state catalog companies, home shopping networks or when visiting another state. The tax rate for the use tax is the same as the sales tax. This rate is determined by where the tangible personal property will be used, stored or consumed, regardless of where the sale takes place. Therefore, the tax rate for the use tax will be the 6% state rate plus the applicable local use tax rate for the location where the tangible personal property will be used, stored or consumed. The purchaser, as an individual, may report and remit their use tax on a SC1040 South Carolina Individual Income Tax Return or a UT-3 Use Tax Return. See the instructions on the UT-3W for additional information and use tax rates by county.

You may also get valuable use tax information by going to www.sctax.org and clicking on the **USE TAX LINK**.

SC1040 INSTRUCTIONS 2011 (Rev. 9/14/11)

IMPORTANT INFORMATION BEFORE YOU BEGIN

In order to modernize and streamline our tax return processing system, we have made certain modifications to page one of the SC1040 to accommodate barcode information. Taxpayers filing electronically or through tax preparation services will not notice these changes; however, those taxpayers filing paper returns will notice a change in the appearance and the order of some of the lines.

In addition, **ALL** taxpayers (including paper filers) are required to include the SC1040-V with their payments if not paying electronically.

For tax year 2011, unless you have a valid extension, the due date is April 15, 2012 and the deadline to claim a refund is April 15, 2015.

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

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

NAME, ADDRESS AND SOCIAL SECURITY NUMBER

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

Print or type your name, mailing address, and the county code of the county in which you live. See county code listing on page 9. A check box is provided to indicate if this is a new mailing address.

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

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

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

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

SOCIAL SECURITY PRIVACY ACT DISCLOSURE

It is mandatory that you provide your social security number on this tax form. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes and to process any refund due you.

ITIN - INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER

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

CHECK BOXES

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

If you are filing a composite return for a partnership or S corporation, check the box and see I-348 Composite Instructions for more information on filing a composite return.

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

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

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

FILING STATUS

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

EXEMPTIONS

You **must** enter the same number of exemptions claimed on your federal return. Attach federal Form 8332 if you are required to file this form with your federal return.

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

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

Enter your dependents first and last name, Social Security number, relationship, and date of birth.

LINE INSTRUCTIONS FOR SC1040

The references to form numbers and line descriptions on federal income tax forms were correct at the time of printing. If they have changed and you are unable to determine the proper line to use, please contact the Department of Revenue. These instructions are to be used as a guide in the preparation of a South Carolina individual income tax return and are not intended to cover all provisions of the law.

ROUND-OFF ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR.

Line 1 - FEDERAL TAXABLE INCOME

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

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

ADDITIONS TO FEDERAL TAXABLE INCOME

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

Line a - STATE TAX ADDBACK, IF ITEMIZING ON FEDERAL RETURN

If you deducted state and local income taxes or general sales taxes while itemizing on your 2011 federal income tax return, you are required to add all or part of this amount to federal taxable income to arrive at your South Carolina taxable income. Use the worksheet below to figure the adjustment. (Keep this worksheet for your records.)

Worksheet A - State Tax Adjustment	
1. Itemized deductions from 2011 federal Form 1040.	1. _____
2. Enter allowable federal standard deduction you would have been allowed if you had not itemized. Enter zero if married filing separate (MFS) returns. (See federal instructions)	2. _____
3. Subtract line 2 from line 1. (Enter zero if line 2 is greater than line 1.)	3. _____
4. Enter the amount of state and local income taxes or general sales taxes from federal Schedule A.	4. _____
5. The lesser of line 3 or line 4. Enter this amount on SC1040 line a .	5. _____

Line b - OUT-OF-STATE LOSSES

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

Line c - EXPENSES RELATED TO RESERVE INCOME

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

Line d - INTEREST INCOME

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

Line e - OTHER ADDITIONS TO INCOME

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

- Taxpayers that 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 that claim a child care program credit for donations to a nonprofit corporation (Sch. TC-9) are not allowed a deduction for those donations. The disallowed deductions are an addition to federal taxable income.
- Taxpayers that claim credits such as the Community Development Credit (Sch. TC-14), the Industry Partnership Fund Credit (Sch. TC-36), and the Hydrogen Infrastructure Development Credit (Sch. TC-47), may not claim a deduction for the same qualified contribution which results in the credit.
- Federal net operating loss when claiming a larger amount than for state purposes **is an addition**.
- Expenses deducted on the federal return related to any income exempt or not taxed by South Carolina **is an addition. Some examples are investment interest to out-of-state partnerships and interest paid to purchase United States obligations.**
- Foreign areas allowances, cost of living allowances and/or income from possessions of the United States are **additions** to federal taxable income.
- Effective for qualifying investments made after June 30, 1998, taxpayers must reduce the basis of the qualifying property to the extent the Economic Impact Zone Investment Tax Credit is claimed. An addition to federal taxable income must be made for the resulting reduction in depreciation.
- A deduction for domestic production activities under IRC Section 199 must be added back.
- A charitable contribution deduction under IRC Section 170 for a gift of land must be added back unless the contribution also meets the requirements of S.C. Code Section 12-6-5590.
- Include any withdrawals during the tax year from a Catastrophe Savings Account that were:
 - (1) necessary because contributions were more than the allowable limits; or
 - (2) more than the amount needed to cover qualified catastrophe expenses. (Qualified catastrophe expenses are expenses paid or incurred because of a major disaster as declared by the Governor.)
 Do not include any withdrawals made by a spouse surviving the spouse who set up the Account.
- As of January 1, 2009, a business must add back any amount paid for services performed by an unauthorized alien if the amount is \$600 or more a year. An "unauthorized alien" is a person who is not admitted for permanent residence and not authorized to be employed either under federal law or by the U.S. Attorney General. An add-back is not required if: (1) the business is a S.C. business exempt from compliance with federal employment verification procedures under federal law; or (2) the person being paid is not directly paid or employed by the business; or (3) the employment status of the person is verified using the procedures contained in the new law; or (4) the person was hired by the taxpayer before January 1, 2009; or (5) the business made a reasonable investigation of the person and did not know or should not have known that the person was an unauthorized alien.

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

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

Line 2 - TOTAL ADDITIONS

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

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

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

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

Line f - STATE TAX REFUND

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

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

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

You must be totally and permanently disabled, unable to be gainfully employed in any capacity, receiving income from a disability retirement plan, and eligible for the homestead exemption under Section 12-37-250 to qualify. You do **not** qualify if you are receiving disability income from one job while able to perform another job. You must attach a copy of the physician's statement establishing that you are permanently and totally disabled.

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

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

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

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

Line i - NET CAPITAL GAIN DEDUCTION

Net capital gains which have been held for a period of more than one year and have been included in the SC taxable income are reduced by 44% for SC income tax purposes.

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

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

SC Net LT Capital Gain (more than one year)	\$ 7,000 (10,000 gain - 3,000 loss)
- SC Net ST Capital Loss	<u>- 5,000</u> (one year or less)
SC Net Capital Gain	\$ 2,000
Net LT Capital	
X Gain Deduction	X 44%
Amount to be deducted	<u>\$ 880</u>

Line j - VOLUNTEER DEDUCTION

Volunteer firefighters, rescue squad workers, volunteer hazardous material HAZMAT team members, reserve police officers, Department of Natural Resource (DNR) deputy enforcement officers, and members of the State Guard are allowed to deduct **\$3,000**. Volunteer firefighters, rescue squad workers and HAZMAT members qualify **only** if their employer provides them with a form stating that they have earned the minimum number of points established by the State Fire Marshal during the year. Reserve police officers, DNR deputy enforcement officers, and the State Guard members qualify only if the appropriate authority provides them with an I-332 certification form certifying their eligibility for this deduction. An individual is limited to one deduction of \$3,000. If a taxpayer and spouse both qualify, enter \$6,000. Enter the amount on **line j** and check the type of deduction.

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

You may deduct 100% of any contributions to the SC College Investment Program ("Future Scholar") made between January 1, 2011 and through April 15, 2012. You may deduct 100% of any contribution to the SC Tuition Prepayment Program made between January 1, 2011 and December 31, 2011.

Line l - ACTIVE TRADE OR BUSINESS INCOME DEDUCTION

Enter the amount from I-335, line 5.

Line m - INTEREST FROM U.S. OBLIGATIONS

If you included your interest income from U.S. obligations (such as U.S. savings bonds, treasury notes and bills, etc.) as income on your federal income tax return, enter the amount on this line. Deduct the interest income from South Carolina and/or federal obligations.

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

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

Line n - CERTAIN NONTAXABLE NATIONAL GUARD OR RESERVE PAY

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

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

For additional information see **SC Revenue Ruling #09-16** on our website www.sctax.org under Law and Policy, Advisory Opinions. Do not include Military Reserve and National Guard pay which is included in retirement income on this line. See **line u** instructions for other subtractions.

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

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

Line p - RETIREMENT DEDUCTION

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

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

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

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

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

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

A **surviving spouse** receiving qualified **retirement** income attributable to the deceased spouse may deduct up to \$3,000 or \$10,000 of the qualified retirement income, based on the age the deceased spouse would have had he or she lived. To claim the deduction on **line p-3 and p-4** (if needed), a surviving spouse must receive the decedent's qualified retirement income as a surviving spouse. The surviving spouse retirement deduction is in addition to the **individual** retirement deduction from his or her own plan.

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

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

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

Worksheet for Surviving Spouse, #2 line p-4:	
NOTE: Calculate separately for each deceased spouse.	
1. Maximum deduction allowed for surviving spouse based on age of deceased spouse had he/she lived (\$3,000 or \$10,000 per deceased spouse).	1. _____
2. Qualified retirement income received as surviving spouse included in federal form. (Taxable IRA Distributions, Pensions, and Annuities)	2. _____
3. Amount on line 1 or 2, whichever is smaller. Enter on line p-4 .	3. _____

Line q - AGE 65 AND OLDER DEDUCTION

Beginning in the tax year in which a **resident** reaches age sixty-five, he or she is entitled to a deduction of \$15,000 against any SC income. **Line q-1** applies to the taxpayer whose name appears first on the return. **Line q-2** applies to the spouse whose name appears second on the return. The amount of the deduction on **line q-1** is reduced by any individual retirement deduction claimed on **line p-1**. The amount of the deduction on **line q-2** is reduced by any individual retirement deduction claimed on **line p-2**. The age-65-and-over deduction is not reduced by any surviving spouse retirement deduction claimed on **line p-3** or **p-4**.

Worksheet for Taxpayer line q-1:		
1. Maximum deduction allowed for taxpayer	1.	\$15,000
2. Amount claimed on line p-1 for the taxpayer who is age 65 or older	2.	_____
3. Subtract line 2 from line 1. Enter this amount on line q-1 . Do not enter an amount less than zero.	3.	_____

Worksheet for Spouse line q-2:		
1. Maximum deduction allowed for spouse	1.	\$15,000
2. Amount claimed on line p-2 for the taxpayer who is age 65 or older	2.	_____
3. Subtract line 2 from line 1. Enter this amount on line q-2 . Do not enter an amount less than zero.	3.	_____

Line r - NEGATIVE AMOUNT OF FEDERAL TAXABLE INCOME

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

Line s - SUBSISTENCE ALLOWANCE

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

Line t - DEPENDENTS UNDER SIX YEARS OF AGE

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

EXEMPTION WORKSHEET

Federal personal exemption amount	\$3,700
Number of dependents claimed on your federal return who had not reached age six during the tax year	X _____
Allowable deduction, enter this amount on line t .	_____

Line u - OTHER SUBTRACTIONS FROM INCOME

Since these subtractions apply only to a few people, they are not fully explained in these instructions. **Attach an explanation** of your entry on this line. Some examples of items which may be subtracted on this line are:

- South Carolina does not recognize bonus depreciation in IRC Section 168(k). With or without bonus depreciation, the depreciable life of the property is the same for federal and state purposes. For the tax year in which the property is placed in service, a taxpayer must add back the difference, in the line for other additions, between the depreciation deduction allowed for federal purposes and the deduction that would have been allowed without bonus depreciation. Therefore, the South Carolina adjusted basis is greater than the federal adjusted basis. For all other years of the depreciable life of the property, an additional depreciation deduction is available for South Carolina purposes.
- If you itemized and claimed a federal tax credit for qualified mortgage credit certificates (MCC), you may subtract the amount of the tax credit as interest.
- South Carolina net operating loss that is larger than the federal amount is a subtraction. **In no event is the same loss to be deducted more than once.** Attach your own worksheet or keep with your tax records. No carryback losses are allowed.
- Capital expenses amortized under federal statutes will be the same for state purposes. At the end of the federal amortization, the balance of capital expense amortized will continue until fully amortized for state purposes. The amortized amount is a **subtraction** from your income.
- Legislators within a 50-mile radius of the State House are allowed to **subtract** travel expenses.
- Retirement income paid by the United States government for service in the Reserves or National Guard is not taxed for South Carolina purposes. (You may deduct the entire amount of any stipend paid by the State of South Carolina for National Guard service.)

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

MILITARY RETIREMENT EXCLUSION WORKSHEET

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

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

_____ % exclusion X	total taxable military retirement income shown on federal return	=	excludable military retirement income
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Include the amount of excludable military retirement income as a subtraction.

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

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

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

- Include amounts contributed to a Catastrophe Savings Account and interest income earned by the account. If your legal residence is insured against hurricane, rising floodwaters, or other catastrophic windstorm event damage, you are allowed to contribute: (1) \$2,000 if the qualified deductible is \$1,000 or less; (2) twice the qualified deductible if it is between \$1,000 and \$7,500; or (3) \$15,000 if the qualified deductible is more than \$7,500. If your legal residence is not insured against hurricane, rising floodwaters, or other catastrophic wind event damage, the limit is \$250,000 or the value of your legal residence, whichever is less.

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

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

Line 4 - TOTAL SUBTRACTIONS

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

SOUTH CAROLINA TAX

Line 6 - TAX

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

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

Line 7 - TAX ON LUMP SUM DISTRIBUTION

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

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

Line 8 - TAX ON ACTIVE TRADE OR BUSINESS INCOME

Enter the amount from I-335, line 7.

Line 9 - TAX ON EXCESS WITHDRAWALS FROM CATASTROPHE SAVINGS ACCOUNTS

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

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

CREDITS

Line 11 - CHILD AND DEPENDENT CARE

The South Carolina Credit for Child and Dependent Care expense is 7% of the federal expense for a full year resident. A part year/nonresident is allowed 7% of their prorated federal expenses. See examples below. **Married filing separately cannot claim this credit.** The maximum credit allowed for one child is \$210. The maximum credit for two or more children is \$420.

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

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

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

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

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

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

You may **not** claim this credit if you are a resident of a state which does not offer a credit for child and dependent care expenses to a South Carolina resident.

Line 12 - TWO WAGE EARNER CREDIT (MARRIED COUPLE)

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

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

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

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

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

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

Line 13 - OTHER NON-REFUNDABLE CREDITS

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

Line 18 - PAYMENTS ON EXTENSION

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

TAX PAYMENTS/CREDITS

Line 16 - SC INCOME TAX WITHHELD FROM WAGES

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

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

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

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

Line 17 - 2011 ESTIMATED TAX PAYMENTS

Enter the total estimated tax payments you made before filing this South Carolina tax return plus any amount transferred from your 2010 tax 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 taxes. Such sale must be reported to South Carolina on an individual income tax return. If state income taxes were withheld at the time of sale, claim the amount withheld on this line and **attach a copy of the I-290** to your return. See closing attorney for a copy of I-290.

Line 20 - SC INCOME TAX WITHHELD - FORM 1099

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

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

Line 21 - TUITION TAX CREDIT

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

Line 22 - OTHER REFUNDABLE CREDITS

Enter amounts from I-333 refundable credit for anhydrous ammonia additive and I-334 refundable credit for production and sale of milk, and check the box that applies. Attach I-333 and/or I-334.

Line 26 - SOUTH CAROLINA USE TAX

If your use tax has not been remitted during the year, see South Carolina Use Tax Worksheet UT-3W for instructions. Add the amounts from Line 5 of UT-3W worksheet. Purchases subject to use tax are taxed at your county's state and local sales and use tax rate.

Line 27 - ESTIMATED TAX

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

Line 28 - CONTRIBUTIONS FOR CHECK-OFFS

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

REFUND OR AMOUNT YOU OWE

Line 30 - REFUND

If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the "Amount to be Refunded to You" on line 30. The SC Department of Revenue will not refund amounts less than \$1.00.

Line 31 - NET TAX

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

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

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

Line 33 - UNDERPAYMENT OF ESTIMATED TAX- SC2210

You may owe a penalty for underpayment if you did not pay in **four equal amounts** by the required dates at least the smaller of 90% of your tax liability for 2011; or 100% of your tax liability for 2010.

However, if your adjusted gross income is \$150,000 or more, the 100% rule is modified to be 110% of the tax shown on your 2010 income tax return. See SC2210 to determine any penalty that may be due.

Exception to underpayment of estimated tax:

- Enter an "A" in the box if you completed federal Schedule AI-Annualized Income Installment Method for South Carolina purposes in determining the amount to enter on Line 33.
- Enter an "F" in the box if you are a farmer or fisherman. You will not owe interest if you are a farmer or fisherman and pay the tax due by March 1, 2012. You are a farmer or fisherman if you received at least two-thirds of your gross income for the year from farming and fishing.
- Enter a "W" if you are requesting a waiver of your entire penalty. See SC2210 instructions for information on what qualifies for a waiver of penalty.

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

Line 34 - BALANCE DUE – AMOUNT YOU OWE

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

NOTE: A taxpayer owing fifteen thousand dollars or more in connection with any return to be filed with the department must pay electronically per SC Code of Laws Section 12-54-250(A) (1). See the SC1040-V for additional information on how to pay electronically free of charge or include SC1040-V with your check or money order for the full amount payable to SC Department of Revenue. Write your Social Security number and "2011 SC1040" on the payment. **File your SC1040 Individual Income Tax Return and your SC1040-V with payment attached.**

SIGN AND DATE YOUR RETURN

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

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

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

AUTHORIZATION

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

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

REFUND CHECK BOX

South Carolina will soon offer the option for taxpayers to receive their refund on a VISA Debit Card. This card can be used at ATMs and anywhere VISA is accepted. If you are not using the direct deposit option for your refund and you still prefer to receive a paper check in the mail, check the box. **Otherwise, if available** you will receive a VISA Debit Card. Those who choose electronic direct deposit of their income tax refund will continue to receive their funds electronically.

1099-G/INT CHECK BOX

SCDOR will soon offer the option to receive your Form 1099-G/INT on its secure, confidential website www.sctax.org instead of receiving it in the mail. Form 1099-G/INT is used when preparing your federal tax return. The website information would allow you to print a copy of the form if needed. Check this box and provide a valid email address to receive more information and instructions about this new program when available.

REMINDERS

REVIEW YOUR RETURN

- Make sure you have received ALL of your W-2s and other tax documents.
- Verify all Social Security number(s) on your return.
- Double check your name, address and all math calculations.
- Make a copy of your complete return for your records.

BEFORE YOU FILE YOUR RETURN

- Attach all W-2s and 1099s.
- Attach balance due check to your completed SC1040-V.
- Mail your SC1040 Individual Income Tax return and your SC1040-V with payment attached to the proper address.

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



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

2011 INDIVIDUAL INCOME TAX RETURN

SC1040
(Rev. 9/13/11)
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, 2011, or fiscal tax year beginning		2011 and ending		2012	
Print your first name and initial			Last name		Suff.
Spouse's first name, if married filing jointly			Last name		
Check if new address <input type="checkbox"/>	Mailing address (number and street, Apt. no or P. O. Box) Foreign address, see instructions				County code
City		State	Zip	Area code	Daytime telephone
Check if address is outside US <input type="checkbox"/>	Foreign country address including Postal code (see instructions)				

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

Check this box if filing a composite return for partnership or "S" corporation

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

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

Enter the name of the combat zone: _____

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

Enter the name of the disaster area: _____

CHECK YOUR FEDERAL FILING STATUS

(1) Single (3) Married filing separately. Enter spouse's SSN here: _____

(2) Married filing jointly (4) Head-of-household (5) Widow(er) with dependent child

Federal Exemptions

Enter the number of exemptions from your 2011 federal return

Enter the number of exemptions listed above that were under the age of 6 years on December 31, 2011

Enter the number of taxpayers age 65 or older, as of December 31, 2011

Dependents:

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



INCOME AND ADJUSTMENTS

1	Enter federal taxable income from your federal form. If zero or less, enter zero here.			Dollars	
	Nonresident filers complete Schedule NR and enter total from line 49 on line 5 below	▶	1		00

ADDITIONS TO FEDERAL TAXABLE INCOME

a	State tax addback, if itemizing on federal return (See instructions)	▶	a		00
b	Out-of-state losses (See instructions) Check type of loss: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other	▶	b		00
c	Expenses related to National Guard and Military Reserve income	▶	c		00
d	Interest income on obligations of states and political subdivisions other than South Carolina	▶	d		00
e	Other additions to income. Attach an explanation (See instructions)	▶	e		00
2	Add lines a through e and enter the total here. These are your total additions	▶	2		00
3	Add lines 1 and 2 and enter the total here	▶	3		00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f	State tax refund, if included on your federal return	▶	f		00	Dollars
g	Total and permanent disability retirement income, if taxed on your federal return	▶	g		00	
h	Out-of-state income/gain – Do not include personal service income (See instructions) Check type of income/gain: <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 (See instructions)	▶	i		00	
j	Volunteer deductions (See instructions) Check type of deduction: <input type="checkbox"/> Firefighter <input type="checkbox"/> HazMat <input type="checkbox"/> Rescue Squad <input type="checkbox"/> DNR <input type="checkbox"/> Reserve Police <input type="checkbox"/> Other	▶	j		00	
k	Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program (See instructions)	▶	k		00	
l	Active Trade or Business Income deduction (See instructions)	▶	l		00	
m	Interest income from obligations of the US government	▶	m		00	
n	Certain nontaxable National Guard or Reserve Pay (See instructions)	▶	n		00	
o	Social security and/or railroad retirement, if taxed on your federal return	▶	o		00	
p	Caution: 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 #1: date of birth of deceased spouse	▶	p-3		00	
p-4	Surviving spouse #2: date of birth of deceased spouse	▶	p-4		00	
q	Age 65 and older deduction (See instructions)					
q-1	Taxpayer: date of birth	▶	q-1		00	
q-2	Spouse: date of birth	▶	q-2		00	
r	Negative amount of federal taxable income	▶	r		00	
s	Subsistence allowance ____ days @ \$8.00	▶	s		00	
t	Dependents under the age of 6 years on December 31 of the tax year	▶	t		00	
u	Other subtractions (See instructions)	▶	u		00	
4	Add lines f through u and enter here. These are your total subtractions	▶	4	<	00	
5	Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount from Schedule NR, line 49. If less than zero, enter zero here. This is your South Carolina INCOME SUBJECT TO TAX	▶	5		00	
6	TAX: enter tax from SOUTH CAROLINA tax tables	▶	6		00	
7	TAX on Lump Sum Distribution (Attach SC4972)	▶	7		00	
8	TAX on Active Trade or Business Income (Attach I-335)	▶	8		00	
9	TAX on excess withdrawals from Catastrophe Savings Accounts	▶	9		00	
10	Add lines 6 through 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX	▶	10		00	
11	Child and Dependent Care (See instructions)	▶	11		00	
12	Two Wage Earner Credit (See instructions)	▶	12		00	
13	Other non-refundable credits. Attach SC1040TC and other state return(s)	▶	13		00	
14	TOTAL non-refundable credits. Add lines 11 through 13 and enter the total here	▶	14		00	
15	SUBTRACT line 14 from line 10. Enter the difference BUT NOT LESS THAN ZERO here	▶	15		00	



PAYMENTS AND REFUNDABLE CREDITS

16 SC INCOME TAX WITHHELD (Attach W-2 or SC41) ▶		00	20 Other SC withholding (Attach Form 1099) ▶		00
17 2011 estimated tax payments ▶		00	21 Tuition tax credit (Attach I-319) ▶		00
18 Amount paid with extension . . ▶		00	22 Other refundable credit(s) ▶		00
19 NR sale of real estate ▶		00	Check type: <input type="checkbox"/> Anhydrous Ammonia (Attach I-333) <input type="checkbox"/> Milk Credit (Attach I-334)		
23 Add lines 16 through 22 and enter the total here. These are your TOTAL PAYMENTS					
24 If line 23 is LARGER than line 15, subtract line 15 from line 23 and enter the OVERPAYMENT	23		24		00
25 If line 15 is LARGER than line 23, subtract line 23 from line 15 and enter the AMOUNT DUE	25		25		00
26 USE TAX: (Due on out-of-state purchases. See instructions) ▶	26		26		00
27 Amount of line 24 to be credited to your 2012 Estimated Tax ▶	27		27		00
28 Total Contributions for Check-offs (Attach I-330) ▶	28		28		00
29 Add lines 26 through 28 and enter the total here	29		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 (see refund check box below). REFUND ▶	30		30		00
31 Tax Due: Add lines 25 and 29. If line 29 is larger than line 24, subtract line 24 from line 29 and enter the amount . .	31		31		00
32 Late filing and/or late payment: Penalties _____ Interest _____ (See instructions) Enter total here ▶	32		32		00
33 Penalty for Underpayment of Estimated Tax (Attach SC2210)	33		33		00
(See instructions and enter letter in box if applicable) Exception to Underpayment of Estimated Tax <input type="checkbox"/> ▶	33		33		00
34 Add lines 31 through 33 and enter the AMOUNT YOU OWE here BALANCE DUE ▶	34		34		00

Pay electronically free of charge at www.sctax.org. Click on DORePay and pay with Visa, MasterCard or by Electronic Funds Withdrawal (EFW) or include SC1040-V with your check or money order for the full amount payable to "SC Department of Revenue". Write your social security number and "2011 SC1040" on the payment.

NOTE: A taxpayer owing fifteen thousand dollars or more in connection with any return to be filed with the department must pay electronically per SC Code of Laws Section 12-54-250(A)(1).

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.

Your signature	Date	Spouse's signature (if married filing jointly, BOTH must sign)
I authorize the Director of the Department of Revenue 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

If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

Paid Preparer's Use Only	Preparer signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm name (or yours if self-employed) and address and Zip Code	FEIN	Phone No.	

MAIL TO:



REFUNDS OR ZERO TAX
BALANCE DUE

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

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

REFUND NOTICE: South Carolina will soon offer the option for taxpayers to receive their refund on a VISA Debit Card! If you are not using the direct deposit option for your refund and you still prefer to receive a paper check in the mail, please check this box. **Otherwise, if available you will receive a Visa Debit Card.**

Go Paperless! SCDOR will soon offer the option to receive your Form 1099-G/INT on its secure, confidential website www.sctax.org instead of receiving it in the mail. Form 1099-G/INT is used when preparing your federal tax return. The website information would allow you to print a copy of the form if needed. Check the box below and provide a valid email address to receive more information and instructions about this new program when available.

<input type="checkbox"/> Yes, I wish to receive information about accessing my 1099-G/INT information through the SCDOR website.	Email Address
--	---------------



Individual Income Tax Payment Voucher

This payment voucher must be used to pay the **BALANCE DUE** for your South Carolina individual income tax return if filing by paper or electronically.

You may choose to pay your SC1040-V electronically at **www.sctax.org**. Click on **DOR ePay** and pay with VISA or MasterCard or by Electronic Funds Withdrawal (EFW). Do not mail this form when paying online.

NOTE: A taxpayer owing fifteen thousand dollars or more in connection with any return to be filed with the department must pay electronically per SC Code of Laws Section 12-54-250(A)(1).

INSTRUCTIONS FOR FORM SC1040-V

1. Use only black ink on this form and on your check.
2. Enter the primary taxpayer's Social Security number.
3. Enter the spouse's Social Security number.
4. Darken or X the circle in the composite filer box if this payment will be claimed on a composite return filed for nonresident partnership/shareholders of a partnership/S corporation.
5. Enter the taxpayer's name control (the first 4 letters of the taxpayer's last name). Use all upper case letters. Do not use hyphens or apostrophes.
6. Enter the taxpayer's name(s) and address, including apartment number and zip code.
7. Enter the payment amount. Do not enter a dollar sign \$. If entering a whole dollar amount, you must enter "00" in the cents field. (Example: 154.00)
8. If filing a paper return, mail your return and SC1040-V with payment.
9. If filing electronically, mail your SC1040-V with payment only. Do not mail a copy of your return.

The total amount of tax due must be paid in full. As an incentive for using an electronic filing method, you will be given until May 1, 2012 to submit the return and full payment of taxes and still avoid interest and penalties. Failure to file and pay the tax due by May 1, 2012 will result in penalties and interest from April 15, 2012 until the return is filed and the tax is paid.

Make check payable to **SCDOR** and enter the Social Security number(s) and "2011 SC1040-V" in the memo section of the check. **Include your SC1040-V and payment in the envelope.** Coupon must accompany payment. **Do not** staple the check to the coupon. **Do not** fold coupon or check. **Only** use an original coupon. **Do not** send a photocopy.

If filing a paper return, mail your return, SC1040-V and payment to:

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

If filing electronically, mail only your SC1040-V and payment to:

SC Department of Revenue
Individual Income Tax Payment
Columbia, SC 29214-0020

Social Security Privacy Act Disclosure

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

..... detach here



Individual Income Tax Payment Voucher

Your Social Security Number	Spouse's Social Security Number (if joint)	Composite Filer <input type="radio"/>	Name Control (first 4 letters of last name) _____
Name and Address (include spouse's name if joint)			PAYMENT AMOUNT 14-0801 _____ .
			Office Use Only

Do not send cash. Write your social security number and "SC1040-V" on check or money order and make payable to **SCDOR**.

2011 Tax Table (Revised 8/29/11)

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
			3,000			6,000			11,000			17,000		
0	20	\$0												
20	50	\$0	3,000	3,050	\$8	6,000	6,050	\$103	11,000	11,100	\$332	17,000	17,100	\$724
50	100	\$0	3,050	3,100	\$9	6,050	6,100	\$105	11,100	11,200	\$338	17,100	17,200	\$731
100	150	\$0	3,100	3,150	\$11	6,100	6,150	\$107	11,200	11,300	\$344	17,200	17,300	\$738
150	200	\$0	3,150	3,200	\$12	6,150	6,200	\$109	11,300	11,400	\$350	17,300	17,400	\$745
200	250	\$0	3,200	3,250	\$14	6,200	6,250	\$111	11,400	11,500	\$356	17,400	17,500	\$752
250	300	\$0	3,250	3,300	\$15	6,250	6,300	\$113	11,500	11,600	\$362	17,500	17,600	\$759
300	350	\$0	3,300	3,350	\$17	6,300	6,350	\$115	11,600	11,700	\$368	17,600	17,700	\$766
350	400	\$0	3,350	3,400	\$18	6,350	6,400	\$117	11,700	11,800	\$374	17,700	17,800	\$773
400	450	\$0	3,400	3,450	\$20	6,400	6,450	\$119	11,800	11,900	\$380	17,800	17,900	\$780
450	500	\$0	3,450	3,500	\$21	6,450	6,500	\$121	11,900	12,000	\$386	17,900	18,000	\$787
500	550	\$0	3,500	3,550	\$23	6,500	6,550	\$123	12,000	12,100	\$392	18,000	18,100	\$794
550	600	\$0	3,550	3,600	\$24	6,550	6,600	\$125	12,100	12,200	\$398	18,100	18,200	\$801
600	650	\$0	3,600	3,650	\$26	6,600	6,650	\$127	12,200	12,300	\$404	18,200	18,300	\$808
650	700	\$0	3,650	3,700	\$27	6,650	6,700	\$129	12,300	12,400	\$410	18,300	18,400	\$815
700	750	\$0	3,700	3,750	\$29	6,700	6,750	\$131	12,400	12,500	\$416	18,400	18,500	\$822
750	800	\$0	3,750	3,800	\$30	6,750	6,800	\$133	12,500	12,600	\$422	18,500	18,600	\$829
800	850	\$0	3,800	3,850	\$32	6,800	6,850	\$135	12,600	12,700	\$428	18,600	18,700	\$836
850	900	\$0	3,850	3,900	\$33	6,850	6,900	\$137	12,700	12,800	\$434	18,700	18,800	\$843
900	950	\$0	3,900	3,950	\$35	6,900	6,950	\$139	12,800	12,900	\$440	18,800	18,900	\$850
950	1,000	\$0	3,950	4,000	\$36	6,950	7,000	\$141	12,900	13,000	\$446	18,900	19,000	\$857
1,000			4,000			7,000			13,000			19,000		
1,000	1,050	\$0	4,000	4,050	\$38	7,000	7,100	\$144	13,000	13,100	\$452	19,000	19,100	\$864
1,050	1,100	\$0	4,050	4,100	\$39	7,100	7,200	\$148	13,100	13,200	\$458	19,100	19,200	\$871
1,100	1,150	\$0	4,100	4,150	\$41	7,200	7,300	\$152	13,200	13,300	\$464	19,200	19,300	\$878
1,150	1,200	\$0	4,150	4,200	\$42	7,300	7,400	\$156	13,300	13,400	\$470	19,300	19,400	\$885
1,200	1,250	\$0	4,200	4,250	\$44	7,400	7,500	\$160	13,400	13,500	\$476	19,400	19,500	\$892
1,250	1,300	\$0	4,250	4,300	\$45	7,500	7,600	\$164	13,500	13,600	\$482	19,500	19,600	\$899
1,300	1,350	\$0	4,300	4,350	\$47	7,600	7,700	\$168	13,600	13,700	\$488	19,600	19,700	\$906
1,350	1,400	\$0	4,350	4,400	\$48	7,700	7,800	\$172	13,700	13,800	\$494	19,700	19,800	\$913
1,400	1,450	\$0	4,400	4,450	\$50	7,800	7,900	\$176	13,800	13,900	\$500	19,800	19,900	\$920
1,450	1,500	\$0	4,450	4,500	\$51	7,900	8,000	\$180	13,900	14,000	\$507	19,900	20,000	\$927
1,500	1,550	\$0	4,500	4,550	\$53	8,000	8,100	\$184	14,000	14,100	\$514	20,000	20,100	\$934
1,550	1,600	\$0	4,550	4,600	\$54	8,100	8,200	\$188	14,100	14,200	\$521	20,100	20,200	\$941
1,600	1,650	\$0	4,600	4,650	\$56	8,200	8,300	\$192	14,200	14,300	\$528	20,200	20,300	\$948
1,650	1,700	\$0	4,650	4,700	\$57	8,300	8,400	\$197	14,300	14,400	\$535	20,300	20,400	\$955
1,700	1,750	\$0	4,700	4,750	\$59	8,400	8,500	\$202	14,400	14,500	\$542	20,400	20,500	\$962
1,750	1,800	\$0	4,750	4,800	\$60	8,500	8,600	\$207	14,500	14,600	\$549	20,500	20,600	\$969
1,800	1,850	\$0	4,800	4,850	\$62	8,600	8,700	\$212	14,600	14,700	\$556	20,600	20,700	\$976
1,850	1,900	\$0	4,850	4,900	\$63	8,700	8,800	\$217	14,700	14,800	\$563	20,700	20,800	\$983
1,900	1,950	\$0	4,900	4,950	\$65	8,800	8,900	\$222	14,800	14,900	\$570	20,800	20,900	\$990
1,950	2,000	\$0	4,950	5,000	\$66	8,900	9,000	\$227	14,900	15,000	\$577	20,900	21,000	\$997
2,000			5,000			9,000			15,000			21,000		
2,000	2,050	\$0	5,000	5,050	\$68	9,000	9,100	\$232	15,000	15,100	\$584	21,000	21,100	\$1,004
2,050	2,100	\$0	5,050	5,100	\$69	9,100	9,200	\$237	15,100	15,200	\$591	21,100	21,200	\$1,011
2,100	2,150	\$0	5,100	5,150	\$71	9,200	9,300	\$242	15,200	15,300	\$598	21,200	21,300	\$1,018
2,150	2,200	\$0	5,150	5,200	\$72	9,300	9,400	\$247	15,300	15,400	\$605	21,300	21,400	\$1,025
2,200	2,250	\$0	5,200	5,250	\$74	9,400	9,500	\$252	15,400	15,500	\$612	21,400	21,500	\$1,032
2,250	2,300	\$0	5,250	5,300	\$75	9,500	9,600	\$257	15,500	15,600	\$619	21,500	21,600	\$1,039
2,300	2,350	\$0	5,300	5,350	\$77	9,600	9,700	\$262	15,600	15,700	\$626	21,600	21,700	\$1,046
2,350	2,400	\$0	5,350	5,400	\$78	9,700	9,800	\$267	15,700	15,800	\$633	21,700	21,800	\$1,053
2,400	2,450	\$0	5,400	5,450	\$80	9,800	9,900	\$272	15,800	15,900	\$640	21,800	21,900	\$1,060
2,450	2,500	\$0	5,450	5,500	\$81	9,900	10,000	\$277	15,900	16,000	\$647	21,900	22,000	\$1,067
2,500	2,550	\$0	5,500	5,550	\$83	10,000	10,100	\$282	16,000	16,100	\$654	22,000	22,100	\$1,074
2,550	2,600	\$0	5,550	5,600	\$85	10,100	10,200	\$287	16,100	16,200	\$661	22,100	22,200	\$1,081
2,600	2,650	\$0	5,600	5,650	\$87	10,200	10,300	\$292	16,200	16,300	\$668	22,200	22,300	\$1,088
2,650	2,700	\$0	5,650	5,700	\$89	10,300	10,400	\$297	16,300	16,400	\$675	22,300	22,400	\$1,095
2,700	2,750	\$0	5,700	5,750	\$91	10,400	10,500	\$302	16,400	16,500	\$682	22,400	22,500	\$1,102
2,750	2,800	\$0	5,750	5,800	\$93	10,500	10,600	\$307	16,500	16,600	\$689	22,500	22,600	\$1,109
2,800	2,850	\$2	5,800	5,850	\$95	10,600	10,700	\$312	16,600	16,700	\$696	22,600	22,700	\$1,116
2,850	2,900	\$3	5,850	5,900	\$97	10,700	10,800	\$317	16,700	16,800	\$703	22,700	22,800	\$1,123
2,900	2,950	\$5	5,900	5,950	\$99	10,800	10,900	\$322	16,800	16,900	\$710	22,800	22,900	\$1,130
2,950	3,000	\$6	5,950	6,000	\$101	10,900	11,000	\$327	16,900	17,000	\$717	22,900	23,000	\$1,137

2011 Tax Table

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
23,000			29,000			35,000			41,000			47,000		
23,000	23,100	\$1,144	29,000	29,100	\$1,564	35,000	35,100	\$1,984	41,000	41,100	\$2,404	47,000	47,100	\$2,824
23,100	23,200	\$1,151	29,100	29,200	\$1,571	35,100	35,200	\$1,991	41,100	41,200	\$2,411	47,100	47,200	\$2,831
23,200	23,300	\$1,158	29,200	29,300	\$1,578	35,200	35,300	\$1,998	41,200	41,300	\$2,418	47,200	47,300	\$2,838
23,300	23,400	\$1,165	29,300	29,400	\$1,585	35,300	35,400	\$2,005	41,300	41,400	\$2,425	47,300	47,400	\$2,845
23,400	23,500	\$1,172	29,400	29,500	\$1,592	35,400	35,500	\$2,012	41,400	41,500	\$2,432	47,400	47,500	\$2,852
23,500	23,600	\$1,179	29,500	29,600	\$1,599	35,500	35,600	\$2,019	41,500	41,600	\$2,439	47,500	47,600	\$2,859
23,600	23,700	\$1,186	29,600	29,700	\$1,606	35,600	35,700	\$2,026	41,600	41,700	\$2,446	47,600	47,700	\$2,866
23,700	23,800	\$1,193	29,700	29,800	\$1,613	35,700	35,800	\$2,033	41,700	41,800	\$2,453	47,700	47,800	\$2,873
23,800	23,900	\$1,200	29,800	29,900	\$1,620	35,800	35,900	\$2,040	41,800	41,900	\$2,460	47,800	47,900	\$2,880
23,900	24,000	\$1,207	29,900	30,000	\$1,627	35,900	36,000	\$2,047	41,900	42,000	\$2,467	47,900	48,000	\$2,887
24,000	24,100	\$1,214	30,000	30,100	\$1,634	36,000	36,100	\$2,054	42,000	42,100	\$2,474	48,000	48,100	\$2,894
24,100	24,200	\$1,221	30,100	30,200	\$1,641	36,100	36,200	\$2,061	42,100	42,200	\$2,481	48,100	48,200	\$2,901
24,200	24,300	\$1,228	30,200	30,300	\$1,648	36,200	36,300	\$2,068	42,200	42,300	\$2,488	48,200	48,300	\$2,908
24,300	24,400	\$1,235	30,300	30,400	\$1,655	36,300	36,400	\$2,075	42,300	42,400	\$2,495	48,300	48,400	\$2,915
24,400	24,500	\$1,242	30,400	30,500	\$1,662	36,400	36,500	\$2,082	42,400	42,500	\$2,502	48,400	48,500	\$2,922
24,500	24,600	\$1,249	30,500	30,600	\$1,669	36,500	36,600	\$2,089	42,500	42,600	\$2,509	48,500	48,600	\$2,929
24,600	24,700	\$1,256	30,600	30,700	\$1,676	36,600	36,700	\$2,096	42,600	42,700	\$2,516	48,600	48,700	\$2,936
24,700	24,800	\$1,263	30,700	30,800	\$1,683	36,700	36,800	\$2,103	42,700	42,800	\$2,523	48,700	48,800	\$2,943
24,800	24,900	\$1,270	30,800	30,900	\$1,690	36,800	36,900	\$2,110	42,800	42,900	\$2,530	48,800	48,900	\$2,950
24,900	25,000	\$1,277	30,900	31,000	\$1,697	36,900	37,000	\$2,117	42,900	43,000	\$2,537	48,900	49,000	\$2,957
25,000			31,000			37,000			43,000			49,000		
25,000	25,100	\$1,284	31,000	31,100	\$1,704	37,000	37,100	\$2,124	43,000	43,100	\$2,544	49,000	49,100	\$2,964
25,100	25,200	\$1,291	31,100	31,200	\$1,711	37,100	37,200	\$2,131	43,100	43,200	\$2,551	49,100	49,200	\$2,971
25,200	25,300	\$1,298	31,200	31,300	\$1,718	37,200	37,300	\$2,138	43,200	43,300	\$2,558	49,200	49,300	\$2,978
25,300	25,400	\$1,305	31,300	31,400	\$1,725	37,300	37,400	\$2,145	43,300	43,400	\$2,565	49,300	49,400	\$2,985
25,400	25,500	\$1,312	31,400	31,500	\$1,732	37,400	37,500	\$2,152	43,400	43,500	\$2,572	49,400	49,500	\$2,992
25,500	25,600	\$1,319	31,500	31,600	\$1,739	37,500	37,600	\$2,159	43,500	43,600	\$2,579	49,500	49,600	\$2,999
25,600	25,700	\$1,326	31,600	31,700	\$1,746	37,600	37,700	\$2,166	43,600	43,700	\$2,586	49,600	49,700	\$3,006
25,700	25,800	\$1,333	31,700	31,800	\$1,753	37,700	37,800	\$2,173	43,700	43,800	\$2,593	49,700	49,800	\$3,013
25,800	25,900	\$1,340	31,800	31,900	\$1,760	37,800	37,900	\$2,180	43,800	43,900	\$2,600	49,800	49,900	\$3,020
25,900	26,000	\$1,347	31,900	32,000	\$1,767	37,900	38,000	\$2,187	43,900	44,000	\$2,607	49,900	50,000	\$3,027
26,000	26,100	\$1,354	32,000	32,100	\$1,774	38,000	38,100	\$2,194	44,000	44,100	\$2,614	50,000	50,100	\$3,034
26,100	26,200	\$1,361	32,100	32,200	\$1,781	38,100	38,200	\$2,201	44,100	44,200	\$2,621	50,100	50,200	\$3,041
26,200	26,300	\$1,368	32,200	32,300	\$1,788	38,200	38,300	\$2,208	44,200	44,300	\$2,628	50,200	50,300	\$3,048
26,300	26,400	\$1,375	32,300	32,400	\$1,795	38,300	38,400	\$2,215	44,300	44,400	\$2,635	50,300	50,400	\$3,055
26,400	26,500	\$1,382	32,400	32,500	\$1,802	38,400	38,500	\$2,222	44,400	44,500	\$2,642	50,400	50,500	\$3,062
26,500	26,600	\$1,389	32,500	32,600	\$1,809	38,500	38,600	\$2,229	44,500	44,600	\$2,649	50,500	50,600	\$3,069
26,600	26,700	\$1,396	32,600	32,700	\$1,816	38,600	38,700	\$2,236	44,600	44,700	\$2,656	50,600	50,700	\$3,076
26,700	26,800	\$1,403	32,700	32,800	\$1,823	38,700	38,800	\$2,243	44,700	44,800	\$2,663	50,700	50,800	\$3,083
26,800	26,900	\$1,410	32,800	32,900	\$1,830	38,800	38,900	\$2,250	44,800	44,900	\$2,670	50,800	50,900	\$3,090
26,900	27,000	\$1,417	32,900	33,000	\$1,837	38,900	39,000	\$2,257	44,900	45,000	\$2,677	50,900	51,000	\$3,097
27,000			33,000			39,000			45,000			51,000		
27,000	27,100	\$1,424	33,000	33,100	\$1,844	39,000	39,100	\$2,264	45,000	45,100	\$2,684	51,000	51,100	\$3,104
27,100	27,200	\$1,431	33,100	33,200	\$1,851	39,100	39,200	\$2,271	45,100	45,200	\$2,691	51,100	51,200	\$3,111
27,200	27,300	\$1,438	33,200	33,300	\$1,858	39,200	39,300	\$2,278	45,200	45,300	\$2,698	51,200	51,300	\$3,118
27,300	27,400	\$1,445	33,300	33,400	\$1,865	39,300	39,400	\$2,285	45,300	45,400	\$2,705	51,300	51,400	\$3,125
27,400	27,500	\$1,452	33,400	33,500	\$1,872	39,400	39,500	\$2,292	45,400	45,500	\$2,712	51,400	51,500	\$3,132
27,500	27,600	\$1,459	33,500	33,600	\$1,879	39,500	39,600	\$2,299	45,500	45,600	\$2,719	51,500	51,600	\$3,139
27,600	27,700	\$1,466	33,600	33,700	\$1,886	39,600	39,700	\$2,306	45,600	45,700	\$2,726	51,600	51,700	\$3,146
27,700	27,800	\$1,473	33,700	33,800	\$1,893	39,700	39,800	\$2,313	45,700	45,800	\$2,733	51,700	51,800	\$3,153
27,800	27,900	\$1,480	33,800	33,900	\$1,900	39,800	39,900	\$2,320	45,800	45,900	\$2,740	51,800	51,900	\$3,160
27,900	28,000	\$1,487	33,900	34,000	\$1,907	39,900	40,000	\$2,327	45,900	46,000	\$2,747	51,900	52,000	\$3,167
28,000	28,100	\$1,494	34,000	34,100	\$1,914	40,000	40,100	\$2,334	46,000	46,100	\$2,754	52,000	52,100	\$3,174
28,100	28,200	\$1,501	34,100	34,200	\$1,921	40,100	40,200	\$2,341	46,100	46,200	\$2,761	52,100	52,200	\$3,181
28,200	28,300	\$1,508	34,200	34,300	\$1,928	40,200	40,300	\$2,348	46,200	46,300	\$2,768	52,200	52,300	\$3,188
28,300	28,400	\$1,515	34,300	34,400	\$1,935	40,300	40,400	\$2,355	46,300	46,400	\$2,775	52,300	52,400	\$3,195
28,400	28,500	\$1,522	34,400	34,500	\$1,942	40,400	40,500	\$2,362	46,400	46,500	\$2,782	52,400	52,500	\$3,202
28,500	28,600	\$1,529	34,500	34,600	\$1,949	40,500	40,600	\$2,369	46,500	46,600	\$2,789	52,500	52,600	\$3,209
28,600	28,700	\$1,536	34,600	34,700	\$1,956	40,600	40,700	\$2,376	46,600	46,700	\$2,796	52,600	52,700	\$3,216
28,700	28,800	\$1,543	34,700	34,800	\$1,963	40,700	40,800	\$2,383	46,700	46,800	\$2,803	52,700	52,800	\$3,223
28,800	28,900	\$1,550	34,800	34,900	\$1,970	40,800	40,900	\$2,390	46,800	46,900	\$2,810	52,800	52,900	\$3,230
28,900	29,000	\$1,557	34,900	35,000	\$1,977	40,900	41,000	\$2,397	46,900	47,000	\$2,817	52,900	53,000	\$3,237

2011 Tax Table

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
53,000			59,000			65,000			71,000			77,000		
53,000	53,100	\$3,244	59,000	59,100	\$3,664	65,000	65,100	\$4,084	71,000	71,100	\$4,504	77,000	77,100	\$4,924
53,100	53,200	\$3,251	59,100	59,200	\$3,671	65,100	65,200	\$4,091	71,100	71,200	\$4,511	77,100	77,200	\$4,931
53,200	53,300	\$3,258	59,200	59,300	\$3,678	65,200	65,300	\$4,098	71,200	71,300	\$4,518	77,200	77,300	\$4,938
53,300	53,400	\$3,265	59,300	59,400	\$3,685	65,300	65,400	\$4,105	71,300	71,400	\$4,525	77,300	77,400	\$4,945
53,400	53,500	\$3,272	59,400	59,500	\$3,692	65,400	65,500	\$4,112	71,400	71,500	\$4,532	77,400	77,500	\$4,952
53,500	53,600	\$3,279	59,500	59,600	\$3,699	65,500	65,600	\$4,119	71,500	71,600	\$4,539	77,500	77,600	\$4,959
53,600	53,700	\$3,286	59,600	59,700	\$3,706	65,600	65,700	\$4,126	71,600	71,700	\$4,546	77,600	77,700	\$4,966
53,700	53,800	\$3,293	59,700	59,800	\$3,713	65,700	65,800	\$4,133	71,700	71,800	\$4,553	77,700	77,800	\$4,973
53,800	53,900	\$3,300	59,800	59,900	\$3,720	65,800	65,900	\$4,140	71,800	71,900	\$4,560	77,800	77,900	\$4,980
53,900	54,000	\$3,307	59,900	60,000	\$3,727	65,900	66,000	\$4,147	71,900	72,000	\$4,567	77,900	78,000	\$4,987
54,000	54,100	\$3,314	60,000	60,100	\$3,734	66,000	66,100	\$4,154	72,000	72,100	\$4,574	78,000	78,100	\$4,994
54,100	54,200	\$3,321	60,100	60,200	\$3,741	66,100	66,200	\$4,161	72,100	72,200	\$4,581	78,100	78,200	\$5,001
54,200	54,300	\$3,328	60,200	60,300	\$3,748	66,200	66,300	\$4,168	72,200	72,300	\$4,588	78,200	78,300	\$5,008
54,300	54,400	\$3,335	60,300	60,400	\$3,755	66,300	66,400	\$4,175	72,300	72,400	\$4,595	78,300	78,400	\$5,015
54,400	54,500	\$3,342	60,400	60,500	\$3,762	66,400	66,500	\$4,182	72,400	72,500	\$4,602	78,400	78,500	\$5,022
54,500	54,600	\$3,349	60,500	60,600	\$3,769	66,500	66,600	\$4,189	72,500	72,600	\$4,609	78,500	78,600	\$5,029
54,600	54,700	\$3,356	60,600	60,700	\$3,776	66,600	66,700	\$4,196	72,600	72,700	\$4,616	78,600	78,700	\$5,036
54,700	54,800	\$3,363	60,700	60,800	\$3,783	66,700	66,800	\$4,203	72,700	72,800	\$4,623	78,700	78,800	\$5,043
54,800	54,900	\$3,370	60,800	60,900	\$3,790	66,800	66,900	\$4,210	72,800	72,900	\$4,630	78,800	78,900	\$5,050
54,900	55,000	\$3,377	60,900	61,000	\$3,797	66,900	67,000	\$4,217	72,900	73,000	\$4,637	78,900	79,000	\$5,057
55,000			61,000			67,000			73,000			79,000		
55,000	55,100	\$3,384	61,000	61,100	\$3,804	67,000	67,100	\$4,224	73,000	73,100	\$4,644	79,000	79,100	\$5,064
55,100	55,200	\$3,391	61,100	61,200	\$3,811	67,100	67,200	\$4,231	73,100	73,200	\$4,651	79,100	79,200	\$5,071
55,200	55,300	\$3,398	61,200	61,300	\$3,818	67,200	67,300	\$4,238	73,200	73,300	\$4,658	79,200	79,300	\$5,078
55,300	55,400	\$3,405	61,300	61,400	\$3,825	67,300	67,400	\$4,245	73,300	73,400	\$4,665	79,300	79,400	\$5,085
55,400	55,500	\$3,412	61,400	61,500	\$3,832	67,400	67,500	\$4,252	73,400	73,500	\$4,672	79,400	79,500	\$5,092
55,500	55,600	\$3,419	61,500	61,600	\$3,839	67,500	67,600	\$4,259	73,500	73,600	\$4,679	79,500	79,600	\$5,099
55,600	55,700	\$3,426	61,600	61,700	\$3,846	67,600	67,700	\$4,266	73,600	73,700	\$4,686	79,600	79,700	\$5,106
55,700	55,800	\$3,433	61,700	61,800	\$3,853	67,700	67,800	\$4,273	73,700	73,800	\$4,693	79,700	79,800	\$5,113
55,800	55,900	\$3,440	61,800	61,900	\$3,860	67,800	67,900	\$4,280	73,800	73,900	\$4,700	79,800	79,900	\$5,120
55,900	56,000	\$3,447	61,900	62,000	\$3,867	67,900	68,000	\$4,287	73,900	74,000	\$4,707	79,900	80,000	\$5,127
56,000	56,100	\$3,454	62,000	62,100	\$3,874	68,000	68,100	\$4,294	74,000	74,100	\$4,714	80,000	80,100	\$5,134
56,100	56,200	\$3,461	62,100	62,200	\$3,881	68,100	68,200	\$4,301	74,100	74,200	\$4,721	80,100	80,200	\$5,141
56,200	56,300	\$3,468	62,200	62,300	\$3,888	68,200	68,300	\$4,308	74,200	74,300	\$4,728	80,200	80,300	\$5,148
56,300	56,400	\$3,475	62,300	62,400	\$3,895	68,300	68,400	\$4,315	74,300	74,400	\$4,735	80,300	80,400	\$5,155
56,400	56,500	\$3,482	62,400	62,500	\$3,902	68,400	68,500	\$4,322	74,400	74,500	\$4,742	80,400	80,500	\$5,162
56,500	56,600	\$3,489	62,500	62,600	\$3,909	68,500	68,600	\$4,329	74,500	74,600	\$4,749	80,500	80,600	\$5,169
56,600	56,700	\$3,496	62,600	62,700	\$3,916	68,600	68,700	\$4,336	74,600	74,700	\$4,756	80,600	80,700	\$5,176
56,700	56,800	\$3,503	62,700	62,800	\$3,923	68,700	68,800	\$4,343	74,700	74,800	\$4,763	80,700	80,800	\$5,183
56,800	56,900	\$3,510	62,800	62,900	\$3,930	68,800	68,900	\$4,350	74,800	74,900	\$4,770	80,800	80,900	\$5,190
56,900	57,000	\$3,517	62,900	63,000	\$3,937	68,900	69,000	\$4,357	74,900	75,000	\$4,777	80,900	81,000	\$5,197
57,000			63,000			69,000			75,000			81,000		
57,000	57,100	\$3,524	63,000	63,100	\$3,944	69,000	69,100	\$4,364	75,000	75,100	\$4,784	81,000	81,100	\$5,204
57,100	57,200	\$3,531	63,100	63,200	\$3,951	69,100	69,200	\$4,371	75,100	75,200	\$4,791	81,100	81,200	\$5,211
57,200	57,300	\$3,538	63,200	63,300	\$3,958	69,200	69,300	\$4,378	75,200	75,300	\$4,798	81,200	81,300	\$5,218
57,300	57,400	\$3,545	63,300	63,400	\$3,965	69,300	69,400	\$4,385	75,300	75,400	\$4,805	81,300	81,400	\$5,225
57,400	57,500	\$3,552	63,400	63,500	\$3,972	69,400	69,500	\$4,392	75,400	75,500	\$4,812	81,400	81,500	\$5,232
57,500	57,600	\$3,559	63,500	63,600	\$3,979	69,500	69,600	\$4,399	75,500	75,600	\$4,819	81,500	81,600	\$5,239
57,600	57,700	\$3,566	63,600	63,700	\$3,986	69,600	69,700	\$4,406	75,600	75,700	\$4,826	81,600	81,700	\$5,246
57,700	57,800	\$3,573	63,700	63,800	\$3,993	69,700	69,800	\$4,413	75,700	75,800	\$4,833	81,700	81,800	\$5,253
57,800	57,900	\$3,580	63,800	63,900	\$4,000	69,800	69,900	\$4,420	75,800	75,900	\$4,840	81,800	81,900	\$5,260
57,900	58,000	\$3,587	63,900	64,000	\$4,007	69,900	70,000	\$4,427	75,900	76,000	\$4,847	81,900	82,000	\$5,267
58,000	58,100	\$3,594	64,000	64,100	\$4,014	70,000	70,100	\$4,434	76,000	76,100	\$4,854	82,000	82,100	\$5,274
58,100	58,200	\$3,601	64,100	64,200	\$4,021	70,100	70,200	\$4,441	76,100	76,200	\$4,861	82,100	82,200	\$5,281
58,200	58,300	\$3,608	64,200	64,300	\$4,028	70,200	70,300	\$4,448	76,200	76,300	\$4,868	82,200	82,300	\$5,288
58,300	58,400	\$3,615	64,300	64,400	\$4,035	70,300	70,400	\$4,455	76,300	76,400	\$4,875	82,300	82,400	\$5,295
58,400	58,500	\$3,622	64,400	64,500	\$4,042	70,400	70,500	\$4,462	76,400	76,500	\$4,882	82,400	82,500	\$5,302
58,500	58,600	\$3,629	64,500	64,600	\$4,049	70,500	70,600	\$4,469	76,500	76,600	\$4,889	82,500	82,600	\$5,309
58,600	58,700	\$3,636	64,600	64,700	\$4,056	70,600	70,700	\$4,476	76,600	76,700	\$4,896	82,600	82,700	\$5,316
58,700	58,800	\$3,643	64,700	64,800	\$4,063	70,700	70,800	\$4,483	76,700	76,800	\$4,903	82,700	82,800	\$5,323
58,800	58,900	\$3,650	64,800	64,900	\$4,070	70,800	70,900	\$4,490	76,800	76,900	\$4,910	82,800	82,900	\$5,330
58,900	59,000	\$3,657	64,900	65,000	\$4,077	70,900	71,000	\$4,497	76,900	77,000	\$4,917	82,900	83,000	\$5,337

2011 Tax Table

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
83,000			87,000			91,000			95,000			99,000		
83,000	83,100	\$5,344	87,000	87,100	\$5,624	91,000	91,100	\$5,904	95,000	95,100	\$6,184	99,000	99,100	\$6,464
83,100	83,200	\$5,351	87,100	87,200	\$5,631	91,100	91,200	\$5,911	95,100	95,200	\$6,191	99,100	99,200	\$6,471
83,200	83,300	\$5,358	87,200	87,300	\$5,638	91,200	91,300	\$5,918	95,200	95,300	\$6,198	99,200	99,300	\$6,478
83,300	83,400	\$5,365	87,300	87,400	\$5,645	91,300	91,400	\$5,925	95,300	95,400	\$6,205	99,300	99,400	\$6,485
83,400	83,500	\$5,372	87,400	87,500	\$5,652	91,400	91,500	\$5,932	95,400	95,500	\$6,212	99,400	99,500	\$6,492
83,500	83,600	\$5,379	87,500	87,600	\$5,659	91,500	91,600	\$5,939	95,500	95,600	\$6,219	99,500	99,600	\$6,499
83,600	83,700	\$5,386	87,600	87,700	\$5,666	91,600	91,700	\$5,946	95,600	95,700	\$6,226	99,600	99,700	\$6,506
83,700	83,800	\$5,393	87,700	87,800	\$5,673	91,700	91,800	\$5,953	95,700	95,800	\$6,233	99,700	99,800	\$6,513
83,800	83,900	\$5,400	87,800	87,900	\$5,680	91,800	91,900	\$5,960	95,800	95,900	\$6,240	99,800	99,900	\$6,520
83,900	84,000	\$5,407	87,900	88,000	\$5,687	91,900	92,000	\$5,967	95,900	96,000	\$6,247	99,900	100,000	\$6,527
84,000	84,100	\$5,414	88,000	88,100	\$5,694	92,000	92,100	\$5,974	96,000	96,100	\$6,254	\$100,000 or over use tax rate schedule below		
84,100	84,200	\$5,421	88,100	88,200	\$5,701	92,100	92,200	\$5,981	96,100	96,200	\$6,261			
84,200	84,300	\$5,428	88,200	88,300	\$5,708	92,200	92,300	\$5,988	96,200	96,300	\$6,268			
84,300	84,400	\$5,435	88,300	88,400	\$5,715	92,300	92,400	\$5,995	96,300	96,400	\$6,275			
84,400	84,500	\$5,442	88,400	88,500	\$5,722	92,400	92,500	\$6,002	96,400	96,500	\$6,282			
84,500	84,600	\$5,449	88,500	88,600	\$5,729	92,500	92,600	\$6,009	96,500	96,600	\$6,289			
84,600	84,700	\$5,456	88,600	88,700	\$5,736	92,600	92,700	\$6,016	96,600	96,700	\$6,296			
84,700	84,800	\$5,463	88,700	88,800	\$5,743	92,700	92,800	\$6,023	96,700	96,800	\$6,303			
84,800	84,900	\$5,470	88,800	88,900	\$5,750	92,800	92,900	\$6,030	96,800	96,900	\$6,310			
84,900	85,000	\$5,477	88,900	89,000	\$5,757	92,900	93,000	\$6,037	96,900	97,000	\$6,317			
85,000			89,000			93,000			97,000					
85,000	85,100	\$5,484	89,000	89,100	\$5,764	93,000	93,100	\$6,044	97,000	97,100	\$6,324			
85,100	85,200	\$5,491	89,100	89,200	\$5,771	93,100	93,200	\$6,051	97,100	97,200	\$6,331			
85,200	85,300	\$5,498	89,200	89,300	\$5,778	93,200	93,300	\$6,058	97,200	97,300	\$6,338			
85,300	85,400	\$5,505	89,300	89,400	\$5,785	93,300	93,400	\$6,065	97,300	97,400	\$6,345			
85,400	85,500	\$5,512	89,400	89,500	\$5,792	93,400	93,500	\$6,072	97,400	97,500	\$6,352			
85,500	85,600	\$5,519	89,500	89,600	\$5,799	93,500	93,600	\$6,079	97,500	97,600	\$6,359			
85,600	85,700	\$5,526	89,600	89,700	\$5,806	93,600	93,700	\$6,086	97,600	97,700	\$6,366			
85,700	85,800	\$5,533	89,700	89,800	\$5,813	93,700	93,800	\$6,093	97,700	97,800	\$6,373			
85,800	85,900	\$5,540	89,800	89,900	\$5,820	93,800	93,900	\$6,100	97,800	97,900	\$6,380			
85,900	86,000	\$5,547	89,900	90,000	\$5,827	93,900	94,000	\$6,107	97,900	98,000	\$6,387			
86,000	86,100	\$5,554	90,000	90,100	\$5,834	94,000	94,100	\$6,114	98,000	98,100	\$6,394			
86,100	86,200	\$5,561	90,100	90,200	\$5,841	94,100	94,200	\$6,121	98,100	98,200	\$6,401			
86,200	86,300	\$5,568	90,200	90,300	\$5,848	94,200	94,300	\$6,128	98,200	98,300	\$6,408			
86,300	86,400	\$5,575	90,300	90,400	\$5,855	94,300	94,400	\$6,135	98,300	98,400	\$6,415			
86,400	86,500	\$5,582	90,400	90,500	\$5,862	94,400	94,500	\$6,142	98,400	98,500	\$6,422			
86,500	86,600	\$5,589	90,500	90,600	\$5,869	94,500	94,600	\$6,149	98,500	98,600	\$6,429			
86,600	86,700	\$5,596	90,600	90,700	\$5,876	94,600	94,700	\$6,156	98,600	98,700	\$6,436			
86,700	86,800	\$5,603	90,700	90,800	\$5,883	94,700	94,800	\$6,163	98,700	98,800	\$6,443			
86,800	86,900	\$5,610	90,800	90,900	\$5,890	94,800	94,900	\$6,170	98,800	98,900	\$6,450			
86,900	87,000	\$5,617	90,900	91,000	\$5,897	94,900	95,000	\$6,177	98,900	99,000	\$6,457			

2011 Tax Rate Schedule for taxable income of \$100,000 or more

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

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

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

Multiply the amount on line 5 by 7%;

Subtract \$470; and

Enter the difference on line 6.

Example of Tax Rate Schedule Computation

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

\$101,000	income from SC1040 line 5
X .07	(.07)
7,070	
- 470	subtraction amount (constant)
\$6,600	tax

\$6,600 is the amount of tax to be entered on SC1040 line 6 in this example.

TAXPAYER SERVICES

TAXPAYER ADVOCATE

If you have a tax concern, you should first contact taxpayer assistance. In the case of a letter or notice from the department, call the telephone number provided on the letter or notice. The Taxpayer Advocate Section provides assistance for the following tax issues: innocent spouse requests for Department of Revenue debts, certificates of tax compliance, and lottery compliance. If you need assistance with any of the above tax issues handled by our department, call (803) 898-5199 for innocent spouse and (803) 898-5381 for compliance.

TAXPAYERS' BILL OF RIGHTS

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

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

VOLUNTEER INCOME TAX ASSISTANCE

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

COPIES OF PRIOR YEAR RETURNS

You can obtain a copy of a prior year tax return by completing SC4506, Request for Copy of Tax Form or Tax Account Information. There is a \$5.00 charge for

each copy (plus sales tax). If you do not have a SC4506, you can send a written request containing the following information: your name, Social Security Number, and if you filed a joint return, the name and Social Security number of your spouse, the form number, the tax period or year, and your current address. You must sign the request. Allow 45 days to receive your copy. Please see the SC4506 for additional information. Forms can be found on our website www.sctax.org.

Send SC4506 or your written request to:
South Carolina Department of Revenue
Photocopy Section
Columbia SC 29214-0014

TAXPAYER SERVICE CENTERS

(Hours 8:30 a.m. to 5:00 p.m. EST)

COLUMBIA - MAIN OFFICE

301 Gervais Street
(803) 898-5000

COLUMBIA - MARKET POINTE

300B Outlet Pointe Blvd.
(803) 898-5200

CHARLESTON

One South Park Circle, Suite 100
(843) 852-3600

FLORENCE

1452 West Evans Street
(843) 661-4850

MYRTLE BEACH

1330 Howard Parkway
(843) 839-2960

GREENVILLE

545 North Pleasantburg Drive
(864) 241-1200

ROCK HILL

Business and Technology Center
454 South Anderson Road, Suite 202
(803) 324-7641

"Satellite" locations and office hours can be found at www.sctax.org>Contact Information>Satellite Offices