



2018 SC1040

INDIVIDUAL INCOME TAX

FORM AND INSTRUCTIONS

SOUTH CAROLINA DEPARTMENT OF REVENUE

DOR.SC.GOV

JANUARY 2019
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REMINDERS

The due date for filing your 2018 South Carolina Individual Income Tax return is April 15, 2019.

Find forms at dor.sc.gov/forms.

Mail returns to:

Refunds or zero tax:

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

Balance due:

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

Make payments on MyDORWAY, our secure tax portal! Pay any balance due by credit card or electronic check using our free tax portal, MyDORWAY. Visit dor.sc.gov/pay and select Individual Income Tax Payment to get started.

If you need more time to file your SC1040, visit dor.sc.gov/pay, select Individual Income Tax Payment, then select “Extension Payment” on the following screen. Your payment on MyDORWAY automatically submits your filing extension request—no additional paperwork required!

South Carolina Use Tax is due on purchases made outside of South Carolina for use, storage, or consumption in South Carolina, when the state Sales and Use Tax has not already been collected by the seller. Examples include purchases made online, when visiting another state, or through out-of-state catalog companies and home shopping networks. Use Tax can be paid on the SC1040 (line 26), online with your MyDORWAY account, or by completing the UT-3/UT-3W. A worksheet is included in the SC1040 Instructions to help you calculate and pay Use Tax.

Ready for your refund?

File online and choose direct deposit.

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

- You may qualify to file online for free! Visit dor.sc.gov/services/free-file to find vendors and qualification information.
- South Carolina Fillable Forms is a free product that allows you to file a very simple return online or by mail. South Carolina Fillable Forms does not support all lines of the SC1040. Learn more at dor.sc.gov/services/sc-fillable.

Filing online is the quickest and most secure way to complete your South Carolina return.

You have until May 1, 2019 to file and pay any balance due if you use an online filing method!

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

Whether you file online or by paper, direct deposit is a simple, secure, and safe way to receive your refund.

NEW FOR 2018

2018 LEGISLATIVE UPDATE – A list of significant changes in tax and regulatory laws and regulations enacted during the 2018 legislative session is available at dor.sc.gov/policy.

CONFORMITY – South Carolina recognizes the Internal Revenue Code as amended through February 9, 2018, unless otherwise provided. If Internal Revenue Code sections adopted by this State which expired on December 31, 2017 are extended, but otherwise not amended by congressional act during 2018, these sections will also be extended for South Carolina Income Tax purposes.

SOUTH CAROLINA DEPENDENT EXEMPTION (line w of the SC1040) – A South Carolina dependent exemption of \$4,110 is allowed for each eligible dependent, including both qualifying children and qualifying relatives.

MOTOR FUEL INCOME TAX CREDIT – Full or part-year resident taxpayers may claim a new refundable credit for the lesser of the increase in South Carolina Motor Fuel User Fee they paid during 2018 or the preventative maintenance costs they incurred in South Carolina during the tax year. The credit is limited to two private passenger motor vehicles or motorcycles. To claim the credit, attach a completed I-385 to your return.

EARNED INCOME TAX CREDIT – Full-year residents may claim the new South Carolina Earned Income Tax Credit. For 2018, the non-refundable credit is equal to 20.83% of the Federal Earned Income Tax Credit allowed the taxpayer.

INCREASE IN TWO WAGE EARNER CREDIT – The maximum credit available for the Two Wage Earner Credit (claimed by a married couple filing jointly when both taxpayers have earned income taxed to South Carolina) has increased. For 2018, the credit is computed at 0.7% of the lesser of \$33,333 or the SC qualified earned income of the taxpayer with the lower qualified income for the taxable year.

AGRIBUSINESS INCOME TAX CREDIT – For tax years beginning after 2017 and ending before 2028, an agribusiness operation or an agricultural packaging operation, as defined in Section 12-6-3360, may claim a non-refundable tax credit if the operation increases its purchases of agricultural products, which have been certified as South Carolina grown by the South Carolina Department of Agriculture, by a minimum of 15% in a single calendar year over its base year. This credit may be claimed against either income taxes or employee withholding.

INCREASE IN TUITION TAX CREDIT – The refundable Tuition Tax Credit increased to 50% of the tuition paid to an institution of higher learning (both two-year and four-year institutions), not to exceed \$1,500.

STATE TAX ADD-BACK ADJUSTMENT (line a of the SC1040) – If you deducted state and local Income Tax or general Sales Tax while itemizing on your 2018 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. For 2018, federal Schedule A, line 5, limits the deduction for state and local taxes to \$10,000 (\$5,000 for married filing separately). A worksheet and instructions for calculating the add-back to be reported on the SC1040 is included in the SC1040 instructions, available at dor.sc.gov/forms.

BEFORE YOU FILE

Follow these guidelines to make sure your return is processed quickly and your refund is not delayed. Your return may be mailed back to you if all requested information is not provided.

- Make sure you have received ALL of your W-2s and other tax documents.
- You need to have your correct Social Security Number. If you cannot get a Social Security Number, you need to apply for an Individual Taxpayer Identification Number from the IRS.
- Double check all Social Security Numbers, your name, address, and all of your calculations.
- Keep a copy of your complete return for your records.
- Documents and schedules (if present) should be placed in the following order:
 1. W2s
 2. 1099s with South Carolina Withholding
 3. SC1040 – ALL three pages
 4. SC1040NR Non-Resident Schedule
 5. SC1040TC Tax Credit
 6. I-319 Tuition Tax Credit
 7. I-385 Motor Fuel Income Tax Credit
 8. I-330 Contributions for Check-Offs
 9. Any other South Carolina forms and schedules
 10. Any federal forms and schedules

FOLLOW THESE GUIDELINES TO AVOID COMMON ERRORS THAT CAN LEAD TO DELAYS.

DO	DON'T
<ul style="list-style-type: none">✓ File online.✓ Use direct deposit.✓ Use the form for the correct tax year.✓ Include all Social Security Numbers and make sure they're correct.✓ Mark your filing status. Generally it will match your federal return.✓ Send all three pages of the SC1040 plus any other required document and schedules.✓ Attach your Schedule NR to your SC1040 and make sure you mark the NR box, if applicable.✓ Sign your return! If married and filing jointly, both taxpayers must sign.✓ Make sure your mailing address is complete and accurate.✓ Sign your check, make it payable to South Carolina Department of Revenue, and make sure the wording matches the dollar amount.✓ Include SC Withholding on lines 16 for W-2s and line 20 for 1099s.✓ Attach SC1040TC if you claim a tax credit.	<ul style="list-style-type: none">✗ Claim the Two Wage Earner Credit, unless your filing status is married filing jointly.✗ Claim state withholding paid to another state.✗ Send additional copies of your return. If you file online, you don't need to submit a paper copy.✗ Use an SC1040 to change or correct a return that has been filed. Instead use SC1040X Amended Income Tax Return.

TAX HELP

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

The SCDOR Taxpayer Advocate provides assistance for innocent spouse requests for SCDOR debts, certificates of tax compliance, and lottery compliance. If you have a general question or concern, you should first call 1-844-898-8542. If you receive a letter or notice, call the number provided on the letter or notice.

Taxpayer Advocate: 803-898-5444 *Innocent Spouse:* 803-898-5199 *Compliance:* 803-898-8381

Volunteer Income Tax Assistance (VITA) provides free tax assistance to lower income taxpayers, persons with disabilities, the elderly, and limited English speaking taxpayers who need assistance preparing their tax returns. Generally, those who receive these services cannot afford professional tax assistance. Volunteers are located throughout the state. Call 211 for more information.

Copies of prior year returns can be provided upon request. To request a copy of a prior year return, complete an SC4506, available at dor.sc.gov/forms. If you cannot access an SC4506, you may submit a written request that includes your name, Social Security Number, the form number, the tax period or year, your current address and, if you filed a joint return, the name and Social Security Number of the other taxpayer. You may choose to have copies of your prior year returns mailed or emailed to you. Allow 30 days to receive mailed copies. Social Security Numbers will be redacted from any emailed copies. You can submit your completed and signed SC4506 or written request by:

- Email: RequestForCopies@dor.sc.gov
- Fax: 803-737-2934
- Mail: SC Department of Revenue, Request for Copies, PO Box 125, Columbia, SC 29214-0890

CONTACT INFORMATION

IIT Information
IITax@dor.sc.gov
1-844-898-8542

Hearing Impaired
800-735-8583

Refund Status
1-844-898-8542

Relay South Carolina
Voice: 800-735-2905
TTY: 800-735-8583

Copies of Returns
RequestForCopies@dor.sc.gov
Fax: 803-737-2934

Taxpayer Advocate
803-898-5444

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 who is receiving income from rental property, businesses, or other investments in South Carolina?

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

DO I NEED TO PAY SOUTH CAROLINA USE TAX?

The Use Tax applies to purchases of tangible personal property from out-of-state retailers for use, storage or consumption in South Carolina. It 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 pay their Use Tax on an SC1040, UT-3 Use Tax Return, or online using our free tax portal, **MyDORWAY**, at **dor.sc.gov** by signing into their existing account or creating an account to get started. See the instructions on the UT-3W for additional information and Use Tax rates by county. If you do not have an SC1040 filing requirement, but you need to pay South Carolina Use Tax, you can report and pay on the UT-3 Use Tax Return or online using our free tax portal, **MyDORWAY**, at **dor.sc.gov**. Sign into your existing account or create an account to get started.

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. All personal service income earned in South Carolina must be reported to this state.

You may **choose** the way that is most beneficial 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. All personal service income (wages, consulting, etc.) earned in South Carolina must be reported to this 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 taxpayer will report to South Carolina all income for the entire year. The taxpayer on the joint return who is not a resident will only report income earned in this state.

If you file **separate** federal returns, you must file a **separate** South Carolina return. Your spouse must also file a **separate** South Carolina return if 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 at dor.sc.gov/forms for more information.

WHEN SHOULD I FILE MY RETURN?

RETURNS FOR CALENDAR YEAR 2018: File on or before April 15, 2019.

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 request your extension of time to file by paying online by credit card or electronic check using our free tax portal, MyDORWAY, at dor.sc.gov/pay. Select Individual Income Tax Payment to get started.
- **If you will receive a refund** of state Income Tax, 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, 2019.
- When you file your return, check the extension box on the front of the SC1040.

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:

- Request your extension to file by paying your balance due on our free tax portal, MyDORWAY, at dor.sc.gov/pay. Select Individual Income Tax Payment to get started. Your credit card or electronic check payment on MyDORWAY automatically submits your filing extension request. No additional form or paperwork is required. You must pay at least 90 percent of your state tax due with the extension request. The payment must be made by April 15, 2019.

- An extension only allows you additional time to file your return. An extension does not extend the time for payment of tax. Any unpaid tax due will incur interest at the prevailing federal rates. A failure to pay penalty will be incurred for failure to pay at least 90% of the total tax due by the original due date.
- Be sure to enter on SC1040, line 18, any South Carolina payments paid with an extension request.

Check the extension box on the front of the SC1040 if you filed a federal or state extension.

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

You will owe interest from April 15, 2019 to the date of payment. A penalty may also be charged after April 15 if an additional payment is required. To avoid the penalty, you must: 1) pay at least 90 percent of the tax by April 15, 2019, 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 15. Check your current year refund status on our free tax portal, MyDORWAY, at dor.sc.gov/refund or by calling 1-844-898-8542.

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 SCDOR. 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 Amended Individual Income Tax return, SC1040X, after the federal audit report becomes final.

WHEN SHOULD I FILE AN AMENDED SOUTH CAROLINA RETURN?

File an Amended Individual Income Tax return, SC1040X, 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.

In general, a claim for refund must be filed within 3 years from the date the return was filed or originally due or 2 years from the date the tax was paid. If a claim is filed within 3 years from when the return was filed or originally due, the refund is limited to the tax paid within the past 3 years plus the period of any extension. Withholding, estimated taxes, and amounts paid with extensions are considered to have been paid on the date the return was originally due. If a claim is not filed within 3 years from the date when the return was filed or originally due, the refund is limited to tax paid during the past 2 years.

REFUND SETOFFS

The SCDOR 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 SCDOR that you have a past due account with them.

The SCDOR 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 SCDOR will notify you in writing. If your refund exceeds the amount owed the claimant agency plus the administrative fee, the balance will be issued 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 2019 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 2019 Income Tax return,
or
2. 100% of the tax shown on your 2018 Income Tax return (if your 2018 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 2018 Income Tax return.

Wage earners who do not have enough tax withheld from their wages must file a Declaration of Estimated Tax, SC104ES, 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, SC1040ES, 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 an SC1040ES.

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 tax due 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?

Pay online by credit card or electronic check using our free tax portal, MyDORWAY, at dor.sc.gov/pay. Select Individual Income Tax Payment to get started. Do not submit the SC1040ES if you pay online. If mailing your payment, download forms at dor.sc.gov/forms.

CHANGE NAME OR ADDRESS

Complete the SC8822 to notify us of your new name and/or address. Save time and paper by completing this form on MyDORWAY, our free tax portal. Simply visit **MyDORWAY**, dor.sc.gov and sign in to your existing account or create an account to get started. To notify us by paper, find the SC8822 at dor.sc.gov/forms.

SC1040 INSTRUCTIONS 2018 (Rev. 12/18/18)

IMPORTANT INFORMATION BEFORE YOU BEGIN

For tax year 2018, unless you have a valid extension, the due date is **April 15, 2019** and the deadline to claim a refund is April 15, 2022.

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.

The references to form numbers and line descriptions on federal Income Tax forms were correct at the time of printing. If they have changed and you are unable to determine the proper line to use, contact the South Carolina Department of Revenue (SCDOR) Individual Income Tax section at 1-844-898-8542 or by email at ITax@dor.sc.gov. 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.

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.

Form SC1040X should be used to correct or change an SC1040 that you have previously filed. SC1040X can be filed only **after** you have filed an original return.

NAME, ADDRESS AND SOCIAL SECURITY NUMBER

Enter your Social Security Number. A check box is provided to indicate if the taxpayer is deceased.

Enter your name, mailing address, and the county code of the county in which you live. See county code listing in these instructions. A check box is provided to indicate if this is a new mailing address. **Make sure your mailing address is complete and accurate on your return.**

For a foreign address, check the box indicating that the address is outside the United States. 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 SCDOR 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 (IRS) 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, contact the IRS at 1-800-829-1040 or go to irs.gov.

CHECK BOXES

Nonresidents for the entire year and part-time 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. Do not check this box if you are an individual.

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

New for 2018 - You can take a South Carolina dependent exemption for each eligible dependent, including both qualifying children and qualifying relatives. Enter the total number of eligible dependents in the space provided. The total number of dependents included on your South Carolina return must equal the number of dependents claimed on your federal return. Attach federal Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent if you are required to file this form with your federal return.

Complete **line w** under **SUBTRACTIONS FROM FEDERAL TAXABLE INCOME** to claim your deduction for dependent exemptions.

If you are claiming a deduction for dependent 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

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 ADBACK, IF ITEMIZING ON FEDERAL RETURN

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

The new federal law limits your total deduction for state and local income, sales, and property taxes to a combined, total deduction of \$10,000 (\$5,000 if Married Filing Separate). Any state and local taxes paid above this amount cannot be deducted on your federal return.

In determining the state tax addback for a taxpayer whose tax deduction is limited to \$10,000, you may first apply real or personal property taxes reported on Federal Schedule A, lines 5b and 5c before applying state and local Income taxes or general Sales taxes reported on Federal Schedule A, line 5a.

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

- (a) itemized deductions in excess of the standard deduction that would have been allowed if you had used the standard deduction for federal Income Tax purposes;
- (b) state and local Income Taxes or general Sales Taxes from your Federal 1040, Schedule A, line 5a; or
- (c) the \$10,000 federal tax deduction limit less deductible property taxes.

The worksheet below is useful in computing the state tax addback on the SC 1040. This worksheet is not submitted with your return.

Worksheet for State Tax Addback	
1. Itemized deductions from 2018 federal Form 1040, Schedule A lines 4, 7, 10, 14, 15, and 16.	1. _____
2. Enter the federal standard deduction you would have been allowed if you had not itemized. Enter zero if filing status is married filing separate (MFS). (See federal instructions.)	2. _____
3. Subtract line 2 from line 1. (Enter zero if line 2 is greater than line 1.)	3. _____
4. Enter the amount of state and local Income Tax or general Sales Tax from federal Schedule A.	4. _____
5. Subtract real estate taxes and personal property taxes reported on federal Schedule A from the federal limit of \$10,000 (\$5,000 if MFS). Enter the difference but not less than zero.	5. _____
6. Enter the lesser of line 3, line 4, or line 5. Enter this amount on SC1040 line a .	6. _____

Line b - OUT-OF-STATE LOSSES

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**. 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 who claim bonus depreciation under federal law must add back the difference between the bonus depreciation taken and the depreciation which would have been allowed without bonus depreciation.
- Taxpayers who claim a nonrefundable credit for contributions to Exceptional SC are not allowed a deduction for these contributions. If a taxpayer deducts the amount of the contribution on his or her federal return, the taxpayer must add back the amount of the deduction for South Carolina purposes.
- Taxpayers who 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 who claim credits such as the Community Development Credit (Sch. TC-14), the Industry Partnership Fund Credit (Sch. TC-36), and the Credit for Child Care Program (Sch. TC-9), 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 are 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 Capital Investment Tax Credit is claimed. An addition to federal taxable income must be made for the resulting reduction in depreciation.
- The qualified business income deduction under IRC Section 199A 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 SC Code Section 12-6-5590.
- Include any withdrawals during the tax year from a Catastrophe Savings Account that were:
 - (1) necessary because contributions were more than the allowable limits; or
 - (2) more than the amount needed to cover qualified catastrophe expenses. (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 the surviving spouse of the account owner.
- 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.

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. 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.
- Adjust the federal gain or loss to reflect any difference in the South Carolina basis and federal basis.

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 w as positive numbers even if they are negative numbers on the federal return.

Lines f through w 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 substantially gainfully employed, receiving income from a disability retirement plan, and eligible for the homestead exemption under SC Code Section 12-37-250. 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. 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 included in the South Carolina taxable income are reduced by 44% for South Carolina 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. (South Carolina 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 reports a gain on stock (held more than one year) of \$10,000 and a long term (LT) loss on stock held since 1985 of \$3,000. Also reported is a short term (ST) loss on stock held for six months of \$5,000.

SC Net LT Capital Gain	\$ 7,000 (10,000 - 3,000)
- SC Net ST Capital Loss	- 5,000
SC Net Capital Gain	\$ 2,000
X Gain Deduction	X 44%
Amount to be deducted	\$ 880

Line j - VOLUNTEER DEDUCTION

Volunteer firefighters, rescue squad workers, volunteer hazardous material (HAZMAT) team members, reserve police officers, Department of Natural Resource (DNR) deputy enforcement officers, members of the State Guard, and State Constables 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 State Guard members** qualify only if the appropriate authority provides them with an I-332 certification form certifying their eligibility for this deduction.
- **Volunteer state constables** qualify if they complete a minimum logged service time of two hundred forty hours per year and have been designated by the State Law Enforcement Division (SLED) as a state constable before the taxable year for which the deduction is first claimed. The volunteer state constable must be current with the required SLED approved annual training for constables for the most recently completed fiscal year as evidenced by a copy of the documentation provided to SLED of this annual training.

An individual is limited to one deduction of \$3,000. If a taxpayer and spouse both qualify, enter \$6,000. Enter the type and amount of deduction on line j.

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, 2018 and April 15, 2019. You may deduct 100% of any contribution to the SC Tuition Prepayment Program made between January 1, 2018 and December 31, 2018.

Line l - ACTIVE TRADE OR BUSINESS INCOME DEDUCTION

Enter the amount from I-335, line 5.

Line m - INTEREST FROM UNITED STATES OBLIGATIONS

If you included your interest income from United States obligations (such as United States 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. For additional information see **South Carolina Revenue Ruling 16-2** at dor.sc.gov/policy.

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

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

Line n - CERTAIN NONTAXABLE NATIONAL GUARD OR RESERVE PAY

Income received 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 **South Carolina Revenue Ruling #09-16** at dor.sc.gov/policy. Do not include on this line Military Reserve and National Guard pay which is included in retirement income. For other subtractions, see instructions for line v.

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.

Lines p-1 - p-3 - 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. The deduction is allowed for an individual taxpayer who is the original owner of a qualified retirement account.

Qualified Retirement Income is income from plans defined in IRC 401, 403, 408 and 457, and all public employee retirement plans of the federal, state and local governments, including individual retirement plans, Keogh plans, and military retirement.

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 been had he or she lived. To claim the deduction on **line p-3** a surviving spouse must receive the decedent's qualified retirement income as a surviving spouse.

Note: The surviving spouse retirement deduction can be taken in addition to the individual retirement deduction claimed from the taxpayer's own retirement 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 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. _____

Lines p-4 - p-6 MILITARY RETIREMENT DEDUCTION

An individual taxpayer who has military retirement income, may deduct, from South Carolina taxable income, an amount of his South Carolina earned income equal to the amount of military retirement income that is included in South Carolina taxable income. NOTE: Retirement benefits received for service in the Reserves or National Guard, due to inactive time, are subtracted on Line v and are not included in South Carolina taxable income. The deductions are phased in over five years beginning in 2016. The term "retirement income" means the total of all otherwise taxable income not subject to a penalty for premature distribution received by the taxpayer or the taxpayer's surviving spouse in a taxable year from a qualified military retirement plan. For purposes of a surviving spouse, "retirement income" also includes a retirement benefit plan and dependent indemnity compensation related to the deceased spouse's military service. A surviving spouse receiving military retirement income that is attributable to the deceased spouse shall apply this deduction in the same manner that the deduction applied to the deceased spouse. If the surviving spouse also has another retirement income, an additional retirement exclusion is allowed.

Military Retirement Deduction Under the age of 65:

For 2018, the deduction is limited to **\$11,700** for individual taxpayers **under the age of 65**. Taxpayers must have other earned income, other than the military retirement, to take the deduction. 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, retirement plan or annuity benefits, unemployment compensation, deferred compensation, or non-taxable income. It also does not include any amount you paid your spouse. Once the phase in is complete, the under age 65 military retirement deduction will be \$17,500 per taxpayer in 2020. In the case of married taxpayers who file a joint federal Income Tax return, the deduction allowed by this section shall be calculated separately as though they had not filed a joint return, so that each individual's deduction is based on the same individual's retirement income and earned income. **Caution: Taxpayers under the age of 65 receiving military retirement income but no earned income, would only be eligible for the retirement deduction on line p-1 or p-2.**

Example 1: Taxpayer under the age of 65 has military retirement income of \$5,000 and earned income of \$4,000. Taxpayer's **military retirement deduction** is \$4,000.

Example 2: Taxpayer under the age of 65 has military retirement income of \$4,000 and earned income of \$0. Taxpayer **does not** qualify for the **military retirement deduction** since there is no earned income; however, the taxpayer **would** qualify for the \$3,000 **retirement deduction** on line p.

Example 3: Taxpayer under the age of 65 has military retirement income of \$11,000 and retirement income from other sources of \$12,000. Additionally, the taxpayer has earned income of \$13,000. Taxpayer's **military retirement deduction would be \$11,000**. **Caution: Individual taxpayers are only allowed one retirement deduction, for all retirement income whether military or other retirement. Surviving spouse benefits would be calculated separately.**

Military Retirement Deduction Age 65 and older:

An individual taxpayer who is age 65 and older who has military retirement may deduct **\$24,000 for 2018** of military retirement income that is included in South Carolina income. For taxpayers age 65 and older, there are no requirements for other earned income. The deduction is phased in over five years beginning in 2016. Once the phase in is complete, the age 65 and older military retirement deduction will be \$30,000 per taxpayer in 2020. **Caution: See the instructions for line q age 65 and older deduction.**

Line q - AGE 65 AND OLDER DEDUCTION

Beginning in the tax year in which a **resident** reaches **age 65**, he or she is entitled to a deduction of \$15,000 against any South Carolina income. **Line q-1** applies to the taxpayer whose name appears first on the return. **Line q-2** applies to the spouse whose name appears second on the return. **The amount of the deduction on line q-1 and q-2 is reduced by any individual retirement deduction claimed on line p-1 and p-2 as well as any military retirement deduction claimed on lines p-4 and p-5.**

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

See the examples below. Assume for all examples that taxpayers have income to qualify for the age 65 and older deduction in addition to the retirement deductions.

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

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

Example 3: Taxpayer age 65 and older has military retirement income of \$13,000 and is allowed a deduction on line p-4 of \$13,000. Taxpayer is allowed a deduction of \$2,000 on line q-1. The maximum allowed deduction for 2018 is \$15,000.

Example 4: Taxpayer age 65 and older has military retirement income of \$26,000. Taxpayer is eligible for a military retirement deduction of \$24,000 on p-4. Taxpayer is not allowed an additional amount on line q-1. Maximum retirement deduction for military retirement for taxpayers age 65 or older is \$24,000 for 2018. See instructions for military retirement.

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

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 line r 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 worksheet below.

DEPENDENT UNDER 6 WORKSHEET	
South Carolina Dependent Exemption amount	\$4,110
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 - CONSUMER PROTECTION SERVICES

An individual may deduct the costs incurred by him or her in the tax year to purchase a monthly or annual contract or subscription for identity theft protection and identity theft resolution services. The deduction is only for individuals who filed a return with the SCDOR for a tax year between 1998 and 2012 or whose personal identifiable information was included on another's return. **The deduction may not be claimed for an individual who either deducted the same actual costs as a business expense or was enrolled in the identity theft protection and resolution services that were offered by the State until October 31, 2018. If an enrollee purchased their own coverage after the free coverage ended, those expenses may be deducted. The deduction is limited to \$300 for an individual taxpayer, and to \$1,000 on a joint return or a return claiming dependents.**

Identity theft protection includes products and services designed to prevent an incident of identify fraud or identity theft or otherwise protect the disclosure of a person's personal identifying information (for example your SSN) by preventing a third party from gaining unauthorized acquisition of another's personal identifying information to obtain financial resources or other products, benefits or services. Identity theft resolution services include products and services designed to assist persons whose personal identifying information was obtained by a third party, which results in minimizing the effects of the identity fraud or identity theft incident and restoring the person's identity to pre-theft status.

Line v - OTHER SUBTRACTIONS FROM INCOME

Attach an explanation of your entry on this line. Some examples of items which may be subtracted on this line are:

- **SC ABLE Savings Account.** You may deduct 100% of any contributions made to an ABLE savings account, subject to program limitations, between January 1, 2018 and December 31, 2018. For more information, visit the SC Treasurer's Office website at treasurer.sc.gov.
- South Carolina does not recognize bonus depreciation in IRC Section 168(k). With or without bonus depreciation, the depreciable life of the property is the same for federal and state purposes. For the tax year 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.

- 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.
- 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	total taxable military retirement income shown on federal return	excludable military retirement income to be entered on line v
_____ X		= _____

- 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.
- 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.
- Adjust the federal gain or loss to reflect any difference in the South Carolina basis and federal basis.

Line w - SOUTH CAROLINA DEPENDENT EXEMPTION

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

SOUTH CAROLINA DEPENDENT EXEMPTION WORKSHEET	
South Carolina Dependent Exemption amount	\$4,110
Number of dependents claimed on your federal return	X
Allowable deduction, enter this amount on line w .	_____

Line 4 - TOTAL SUBTRACTIONS

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

SOUTH CAROLINA TAX

Line 6 - TAX ON SC TAXABLE INCOME

If your "income subject to tax" on line 5 is less than \$100,000, use the SC1040 tax tables (SC1040TT) 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 SC1040TT to compute your tax and enter the amount of tax on line 6. Find form SC1040TT at dor.sc.gov/forms.

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.

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

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 an additional 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 45 of SC Schedule NR is 30%. Your computation should be:
 $\$2,000 \times .30 = \$600 \times .07 = \$42$

Part-year Resident/Nonresident: This credit is not available if you are a resident of a state that does not offer a credit for child and dependent care expenses to individuals filing as nonresidents of that state.

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. See * below for adjustments. 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.

Beginning in 2018, the multiplier used in computing the Two Wage Earner Credit increases by \$3,333.00 each year until fully phased-in for tax year 2023. For 2018, the credit is computed at .007 of the lesser of \$33,333 or the South Carolina qualified earned income of the spouse with the lower South Carolina qualified earned income for the taxable year.

Example - You earned a salary taxed to South Carolina of \$40,000. Your spouse earned \$17,000 taxed to South Carolina and had an IRA deduction adjustment of \$1,000. Your South Carolina qualified earned income is \$40,000 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).

* **South Carolina qualified earned income.** This is the amount on which the credit is based. Compute it by subtracting certain adjustments, reported on federal form 1040, from 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

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

Table with 3 columns: Question, (a) You, (b) Your Spouse. Rows 1-7 detailing earned income and credit calculation.

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.

TAX PAYMENTS/CREDITS

Line 16 - SC INCOME TAX WITHHELD FROM WAGES

Enter the total South Carolina tax withheld from your wages as shown on your W-2s under "State Income Tax." Enter only amounts withheld to South Carolina.

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.

Line 17 - 2018 ESTIMATED TAX PAYMENTS

Enter the total estimated tax payments you made before filing this South Carolina tax return plus any amount transferred from your 2017 tax return.

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.

Line 19 - NONRESIDENT SALE OF REAL ESTATE

A nonresident of South Carolina who sells real property located in this state is subject to withholding of South Carolina Income Tax. Such sale must be reported to South Carolina on an Individual Income Tax return.

Line 20 - SC INCOME TAX WITHHELD - FORM 1099

Enter the total South Carolina tax withheld from each Form 1099 and attach a copy of each Form 1099 to the front of your return.

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

Line 21 - TUITION TAX CREDIT

Refer to form I-319 to see if you qualify to claim this credit. If you qualify, complete all information on form I-319 and attach it to your return.

Line 22 - OTHER REFUNDABLE CREDITS

Attach the appropriate credit form to the SC1040. Refer to the I-333, I-334, I-360, I-361, and I-385 to see if you qualify to claim the credit.

Enter amount from I-333 refundable credit for Anhydrous Ammonia Additive on Line 22a.

Enter amount from I-334 refundable credit for Production and Sale of Milk on Line 22b.

Enter amount from I-360 refundable credit for Classroom Teacher Expenses on Line 22c.

Enter amount from I-361 Parental Refundable credit on Line 22d.

Enter amount from I-385 refundable Motor Fuel Income Tax Credit on Line 22e.

Enter the total other Refundable Credit on Line 22.

Line 26 - SOUTH CAROLINA USE TAX What is Use Tax?

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

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. For more information and updated tax rates, visit dor.sc.gov/tax/use.

How is the Use Tax Paid? The purchaser, as an individual, may report and pay their Use Tax on an SC1040, UT-3 Use Tax Return or electronically using our free tax portal, **MyDORWAY**, at dor.sc.gov. Sign into your existing account or create an account to get started. If you **owe** Use Tax and have NOT paid it either on a UT-3 or electronically, **complete the South Carolina Use Tax Worksheet** and enter the result on **line 26**. If you have paid your

Use Tax during the year on a UT-3 electronically, or have no Use Tax due, check the box on line 26.

Line 26 - SOUTH CAROLINA USE TAX WORKSHEET

The state Sales and Use Tax rate is **6% plus the applicable local Use Tax rate of the county** in which you are located or other applicable rate wherever tangible personal property was delivered. The chart below contains a combined tax rate of the state's basic rate (6%) along with the local tax rate of some counties as of May 1, 2018 to be used for line 2 of the worksheet below.

- 6% Beaufort, Greenville, Oconee
- 7% Abbeville, Anderson, Calhoun, Dorchester, Edgefield, Fairfield, Georgetown, Greenwood, Laurens, Lexington, Newberry, Orangeburg, Pickens, Saluda, Spartanburg, Union, York
- 8% Aiken, Allendale, Bamberg, Barnwell, Berkeley, Cherokee, Chester, Chesterfield, Clarendon, Colleton, Darlington, Dillon, Florence, Hampton, Horry, Kershaw, Lancaster, Lee, Marion, Marlboro, McCormick, Richland, Sumter, Williamsburg
- 9% Charleston, Horry-City of Myrtle Beach, Jasper

SC USE TAX WORKSHEET				
Column A Date of Purchase	Column B Name of Store/ Company/ Vendor	Column C Total Price of Purchases (includes shipping & handling, warranty costs and Sales or Use Tax due and paid on the purchase.)	Column D Sales or Use Tax Due and Paid to another state or local jurisdiction	Column E Amount Taxable (subtract Column D from Column C)
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		Total of Column C:	Total of Column D:	Total of Column E:
Line 1		\$	\$	\$
Line 2	Enter your County's state and local Sales and Use Tax rate. SC statewide tax rate is 6%. The local tax rate is in addition to the state tax rate. Note: Sales of unprepared foods are exempt of the State Sales and Use Tax rate; however, local taxes still apply to sales of unprepared food unless the local tax law specifically exempts such sales.			%
Line 3	Multiply Line 1 of Column E by the rate on Line 2 of Column E.			\$
Line 4	Enter here the applicable amount of tax due and paid other state and local jurisdictions from Line 1, Total of Column D.			\$
Line 5	SC Use Tax Due. Subtract Line 4 from Line 3. Enter here and on line 26 of the SC1040. Round to the nearest dollar.			\$

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

Refer to I-330, at dor.sc.gov/forms, 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. A refund under \$5.00 will not automatically be issued by the SCDOR. However, upon notification the SCDOR can release the refund. **Required: Mark your refund choice below on line 30a.**

Line 30a - REFUND OPTIONS

You have three ways to receive your refund. You can choose **direct deposit** to have the funds deposited directly into your bank account (the fastest option for most filers), or you can choose to have a **debit card** or a **paper check** mailed to you. Debit cards are issued by Bank of America and are subject to program limitations. If you choose to receive your refund by debit card, see the Bank of America disclosure information included at the end of these instructions. Mark an **X** in **one box** to indicate your choice. If you choose direct deposit, you **must** enter your account information on **line 30b**.

Line 30b - DIRECT DEPOSIT INFORMATION

Choose direct deposit for a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account. If you choose direct deposit, enter your account information on line 30b. If you don't enter complete and correct account information on line 30b, a paper check will be mailed to you. Direct deposit is not available for bank accounts located outside the United States.

Mark an **X** in the box for the type of account, **checking** or **savings**.

Enter your bank's **9-digit routing transit number (RTN)** in the space provided. The **RTN** should begin with 01 through 12, or 21 through 32. If not, the direct deposit will be rejected. **Do not use a deposit slip to verify the number.** It may contain internal routing numbers that are not part of the actual routing number.

Enter your **bank account number (BAN)** in the space provided. The number can contain up to 17 alphanumeric digits. If fewer than 17 digits, enter the number from left to right. Do not enter hyphens, spaces or special symbols. Do not include the check number.

Contact your bank if you need to verify that your bank account information is accurate prior to submitting your return. If the direct deposit cannot be made for any reason, a paper check will be mailed to the address listed on the return. **Be sure your mailing address is complete and accurate on your return.**

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.

A failure to file penalty is imposed for failing to file a tax return on or before its due date, determined with regard to any extension of time for filing. The penalty is 5% of the tax amount if the failure is for not more than one month, with an additional 5% for each additional month or fraction of the month during which the failure continues, not to exceed 25% in total.

A failure to pay penalty is imposed for failing to pay the amount shown as tax on any return on or before its due date, determined with regard to any extension of time for paying. The penalty is 1/2% of the amount of tax if the failure is for not more than one month, with an additional 1/2% for each additional month or fraction of the month during which the failure continues, not to exceed 25% in total.

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

View the Penalty and Interest Calculator on our free tax portal, MyDORWAY, at dor.sc.gov/calculator.

Line 33 - UNDERPAYMENT OF ESTIMATED TAX - SC2210

You may owe a penalty for underpayment if you did not pay in at least the smaller of 90% of your tax liability for 2018; or 100% of your tax liability for 2017 in four equal amounts by the required dates.

If your adjusted gross income is \$150,000 or more, the 100% rule is modified to be 110% of the tax shown on your 2017 income tax return. **See SC2210 at dor.sc.gov/forms 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 a penalty if you are a farmer or fisherman and pay the tax due by March 1, 2019. 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 at dor.sc.gov/forms for information on what qualifies for a waiver of penalty.

Figure your penalty for underpayment and enter 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 SCDOR should pay electronically per SC Code Section 12-54-250(A)(1). Pay online by credit card or electronic check using our free tax portal, MyDORWAY, at dor.sc.gov/pay. Select Individual Income Tax Payment to get started. If mailing payment, attach your check or money order for the full amount payable to SC Department of Revenue. Write your Social Security Number and "2018 SC1040" on the payment. **File your SC1040 Individual Income Tax Return 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.



Simple. Safe. Secure.

Direct Deposit **Faster Refunds.**
Simple. Safe. Secure



Federal and State Electronic Filing
Locate a local tax practitioner to file electronically.

AUTHORIZATION

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

If a person is paid to prepare the Income Tax return, 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.



You may qualify to have your federal and South Carolina returns filed electronically for **FREE. Faster Refunds.**
Access these free file options from dor.sc.gov/services/free-file.



Electronic Payment Methods
Pay Income Tax return balances due by credit card or electronic check.

Pay online at dor.sc.gov/pay.

REMINDERS

REVIEW YOUR RETURN

- Attach a complete copy of your federal return if you filed federal schedules A,C,D,E and/or F or filed a SCH NR, SC1040TC, I-319 and/or I-335 with your South Carolina 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 with South Carolina withholding.
- Mail your SC1040 Individual Income Tax return 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

South Carolina Department of Revenue Income Tax Refund Prepaid Debit Card Fee Disclosure and Other Important Disclosures*

You do not have to receive your payments on this benefits card. Ask the benefits office about other ways to receive your benefits.			
Monthly fee	Per purchase	ATM withdrawal	Cash reload
\$0	\$0	\$0 in-network \$2.00** out-of-network	N/A
ATM balance inquiry			\$0
Customer service			\$0 per call
Inactivity			\$0
We charge 9 other types of fees. Here are some of them:			
Replacement card, express delivery			\$15.00
Replacement card, international			\$15.00
*This document entitled 'Fee Disclosure and Other Important Disclosures' is included with, and incorporated in, the South Carolina Department of Revenue Income Tax Refund Prepaid Debit Card Account Agreement.			
** Fees can be lower depending on how and where this card is used.			
See the materials you received with your card for free ways to access your funds and balance information.			
No overdraft/credit feature.			
Your funds are eligible for FDIC insurance.			
For more information about prepaid cards, visit cfpb.gov/prepaid .			
Find details and conditions for all fees and services in the cardholder agreement.			
The South Carolina Department of Revenue Income Tax Refund Prepaid Debit Card is issued by Bank of America. There is no fee to purchase or activate this card.			

Rev 1/19

DPP-047818



DPP-047818

List of all fees for South Carolina Department of Revenue Income Tax Refund Prepaid Debit Card

All fees	Amount	Details
Spend money		
Per purchase with PIN	\$0	
Per purchase with signature	\$0	
Get cash in the U.S.		
ATM withdrawal, in-network	\$0	"In Network" refers to Bank of America ATMs. Locations can be found at www.bankofamerica.com/screfund . You will not be charged a fee by Bank of America.
ATM withdrawal, out-of-network	\$2.00	"Out of Network" refers to all the ATMs outside of Bank of America ATMs. You may also be charged a fee by the ATM operator even if you do not complete a transaction.*
Bank teller cash withdrawal	\$5.00	You will be charged this fee after 1 free after each deposit. Available at financial institutions that accept Visa cards. Limited to available balance only.
Emergency cash transfer, domestic	\$15.00	All emergency cash transfers must be initiated through the Prepaid Debit Card Customer Service Center.
Information		
Customer service	\$0	
Online account information	\$0	
ATM balance inquiry	\$0	
Using your card outside the U.S.		
Each international transaction	2%	Of total U.S. dollar amount of transaction
International ATM withdrawal	\$2.50	This is our fee. You may also be charged a fee by the ATM operator even if you do not complete a transaction.
Bank teller cash withdrawal	\$5.00	You will be charged this fee after 1 free after each deposit. Available at financial institutions that accept Visa cards. Limited to available balance only.
Emergency cash transfer, outside the U.S.	\$30.00	All emergency cash transfers must be initiated through the Prepaid Debit Card Customer Service Center
Other		
Online funds transfer	\$0	
Replacement card, domestic	\$5.00	You will be charged this fee after 1 free replacement
Replacement card, express delivery	\$15.00	Additional charge per request
Replacement card, international	\$15.00	Additional charge per request
Inactive account	\$0	
Paper check fee	\$5.00	

* ATM owners may impose an additional "convenience fee" or "surcharge fee" for certain ATM transactions (a sign should be posted at the ATM to indicate additional fees); however, you will not be charged any additional convenience fee or surcharge fee at a Bank of America ATM. A Bank of America ATM means an ATM that prominently displays the Bank of America name and logo.

Your funds are eligible for FDIC insurance. Your funds are insured up to \$250,000 by the FDIC in the event Bank of America, N.A. fails, if specific deposit insurance requirements are met. See fdic.gov/deposit/deposits/prepaid.html for details.

No overdraft/credit feature.

Contact Bank of America by calling 1.866.472.4959, 1.866.656.5913 (TTY), or 1.423.262.1650 (Collect, when calling outside the U.S.), by mail at Bank of America, P.O. Box 8488, Gray, TN 37615-8488, or visit www.bankofamerica.com/screfund.

For general information about prepaid accounts, visit cfpb.gov/prepaid.

If you have a complaint about a prepaid account, call the Consumer Financial Protection Bureau at 1.855.411.2372 or visit cfpb.gov/complaint.

 To learn about Bank of America's environmental goals and initiatives, go to bankofamerica.com/environment.



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE 2018 INDIVIDUAL INCOME TAX RETURN

Form with fields for 'Your Social Security Number' and 'Spouse's Social Security Number', each with a 'Check if deceased' checkbox.

For the year January 1 - December 31, 2018, or fiscal tax year beginning 2018 and ending 2019

Form with fields for 'First name and middle initial', 'Last name', 'Suffix', 'Spouse's first name', 'Mailing address', 'City', 'State', 'Zip', 'Daytime phone number', and 'Foreign country address'.

- Check this box if you are filing SC Schedule NR (Part-year/Nonresident)
Check this box only if filing a composite return on behalf of a 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
Check this box if this return is affected by a federally declared disaster area

CHECK YOUR FEDERAL FILING STATUS (1) Single (2) Married filing jointly (3) Married filing separately - enter spouse's SSN: (4) Head-of-household (5) Widow(er) with dependent child

Number of dependents claimed on your 2018 federal return
Number of dependents listed above that were under the age of 6 years on December 31, 2018
Number of taxpayers age 65 or older, as of December 31, 2018

DEPENDENTS

Table with 5 columns: First name, Last name, Social Security Number, Relationship, Date of birth (MM/DD/YYYY)



INCOME AND ADJUSTMENTS

2018

1 Enter federal taxable income from your federal form. If zero or less, enter zero here. Nonresident filers complete Schedule NR and enter total from line 48 on line 5 below.	1	Dollars	00
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ADDITIONS TO FEDERAL TAXABLE INCOME

a State tax addback, if itemizing on federal return (see instructions)	a	00	
b Out-of-state losses. Type: _____	b	00	
c Expenses related to National Guard and Military Reserve Income	c	00	
d Interest income on obligations of states and political subdivisions other than South Carolina	d	00	
e Other additions to income. Attach explanation. (see instructions)	e	00	
2 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	
g Total and permanent disability retirement income, if taxed on your federal return	g	00	
h Out-of-state income/gain (do not include personal service income) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other _____	h	00	
i 44% of net capital gains held for more than one year	i	00	
j Volunteer deductions (see instructions) Type: _____	j	00	
k Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program	k	00	
l Active Trade or Business Income deduction (see instructions)	l	00	
m Interest income from obligations of the US government	m	00	
n Certain nontaxable National Guard or Reserve pay	n	00	
o Social Security and/or railroad retirement, if taxed on your federal return	o	00	
p Retirement Deduction (see instructions)			
p-1 Taxpayer date of birth: _____	p-1	00	
p-2 Spouse date of birth: _____	p-2	00	
p-3 Surviving spouse date of birth of deceased spouse: _____	p-3	00	
Military Retirement Deduction (see instructions)			
p-4 Taxpayer date of birth: _____	p-4	00	
p-5 Spouse date of birth: _____	p-5	00	
p-6 Surviving spouse date of birth of deceased spouse: _____	p-6	00	
q Age 65 and older deduction (see instructions)			
q-1 Taxpayer date of birth: _____	q-1	00	
q-2 Spouse date of birth: _____	q-2	00	
r Negative amount of federal taxable income	r	00	
s Subsistence allowance _____ days @ \$8.00	s	00	
t Dependents under the age of 6 years on December 31 of the tax year	t	00	
u Consumer Protection Services	u	00	
v Other subtractions (see instructions)	v	00	
w South Carolina Dependent Exemption (see instructions)	w	00	
4 Add lines f through w and enter the total 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 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SUBJECT TO TAX	5		00
6 TAX on your South Carolina Income Subject to Tax (see SC1040TT)	6	00	
7 TAX on Lump Sum Distribution (attach SC4972)	7	00	
8 TAX on Active Trade or Business Income (attach I-335)	8	00	
9 TAX on excess withdrawals from Catastrophe Savings Accounts	9	00	
10 Add lines 6 through 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX	10		00



NON-REFUNDABLE CREDITS

2018

Table with 5 rows for non-refundable credits (lines 11-15) and columns for line number, amount, and total.

PAYMENTS AND REFUNDABLE CREDITS

Table with 10 rows for payments and refundable credits (lines 16-30) and columns for line number, amount, and total.

REFUND OPTIONS (subject to program limitations)
30a Mark one refund choice: [] Direct Deposit (30b required) [] Debit Card* [] Paper Check
30b Direct Deposit (for US accounts only) Type: [] Checking [] Savings
Routing Number (RTN) [] Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32.
Bank Account Number (BAN) [] 1-17 digits

Table with 4 rows for tax due and penalties (lines 31-34) and columns for line number, amount, and total.

Pay online using our free tax portal, MyDORWAY, at dor.sc.gov/pay.

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

Your signature Date Spouse's signature (if married filing jointly, BOTH must sign)
I authorize the Director of the SC Department of Revenue or delegate to discuss this return, attachments, and related tax matters with the preparer. Yes [] No [] Preparer's printed name
Paid Preparer's Signature Date Check if self-employed [] PTIN
Use Only Firm name (or yours if self-employed), address, Zip code FEIN Phone No.

MAIL TO: REFUNDS OR ZERO TAX: SC 1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100
BALANCE DUE: Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

2018 Tax Table (Revised 10/12/18)

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	50	\$0	3,000	3,050	\$2	6,000	6,050	\$93	11,000	11,100	\$315	17,000	17,100	\$689
50	100	\$0	3,050	3,100	\$3	6,050	6,100	\$95	11,100	11,200	\$320	17,100	17,200	\$696
100	150	\$0	3,100	3,150	\$5	6,100	6,150	\$97	11,200	11,300	\$325	17,200	17,300	\$703
150	200	\$0	3,150	3,200	\$6	6,150	6,200	\$99	11,300	11,400	\$330	17,300	17,400	\$710
200	250	\$0	3,200	3,250	\$8	6,200	6,250	\$101	11,400	11,500	\$335	17,400	17,500	\$717
250	300	\$0	3,250	3,300	\$9	6,250	6,300	\$103	11,500	11,600	\$340	17,500	17,600	\$724
300	350	\$0	3,300	3,350	\$11	6,300	6,350	\$105	11,600	11,700	\$345	17,600	17,700	\$731
350	400	\$0	3,350	3,400	\$12	6,350	6,400	\$107	11,700	11,800	\$350	17,700	17,800	\$738
400	450	\$0	3,400	3,450	\$14	6,400	6,450	\$109	11,800	11,900	\$355	17,800	17,900	\$745
450	500	\$0	3,450	3,500	\$15	6,450	6,500	\$111	11,900	12,000	\$361	17,900	18,000	\$752
500	550	\$0	3,500	3,550	\$17	6,500	6,550	\$113	12,000	12,100	\$367	18,000	18,100	\$759
550	600	\$0	3,550	3,600	\$18	6,550	6,600	\$115	12,100	12,200	\$373	18,100	18,200	\$766
600	650	\$0	3,600	3,650	\$20	6,600	6,650	\$117	12,200	12,300	\$379	18,200	18,300	\$773
650	700	\$0	3,650	3,700	\$21	6,650	6,700	\$119	12,300	12,400	\$385	18,300	18,400	\$780
700	750	\$0	3,700	3,750	\$23	6,700	6,750	\$121	12,400	12,500	\$391	18,400	18,500	\$787
750	800	\$0	3,750	3,800	\$24	6,750	6,800	\$123	12,500	12,600	\$397	18,500	18,600	\$794
800	850	\$0	3,800	3,850	\$26	6,800	6,850	\$125	12,600	12,700	\$403	18,600	18,700	\$801
850	900	\$0	3,850	3,900	\$27	6,850	6,900	\$127	12,700	12,800	\$409	18,700	18,800	\$808
900	950	\$0	3,900	3,950	\$29	6,900	6,950	\$129	12,800	12,900	\$415	18,800	18,900	\$815
950	1,000	\$0	3,950	4,000	\$30	6,950	7,000	\$131	12,900	13,000	\$421	18,900	19,000	\$822
			4,000			7,000			13,000			19,000		
1,000	1,050	\$0	4,000	4,050	\$32	7,000	7,100	\$134	13,000	13,100	\$427	19,000	19,100	\$829
1,050	1,100	\$0	4,050	4,100	\$33	7,100	7,200	\$138	13,100	13,200	\$433	19,100	19,200	\$836
1,100	1,150	\$0	4,100	4,150	\$35	7,200	7,300	\$142	13,200	13,300	\$439	19,200	19,300	\$843
1,150	1,200	\$0	4,150	4,200	\$36	7,300	7,400	\$146	13,300	13,400	\$445	19,300	19,400	\$850
1,200	1,250	\$0	4,200	4,250	\$38	7,400	7,500	\$150	13,400	13,500	\$451	19,400	19,500	\$857
1,250	1,300	\$0	4,250	4,300	\$39	7,500	7,600	\$154	13,500	13,600	\$457	19,500	19,600	\$864
1,300	1,350	\$0	4,300	4,350	\$41	7,600	7,700	\$158	13,600	13,700	\$463	19,600	19,700	\$871
1,350	1,400	\$0	4,350	4,400	\$42	7,700	7,800	\$162	13,700	13,800	\$469	19,700	19,800	\$878
1,400	1,450	\$0	4,400	4,450	\$44	7,800	7,900	\$166	13,800	13,900	\$475	19,800	19,900	\$885
1,450	1,500	\$0	4,450	4,500	\$45	7,900	8,000	\$170	13,900	14,000	\$481	19,900	20,000	\$892
1,500	1,550	\$0	4,500	4,550	\$47	8,000	8,100	\$174	14,000	14,100	\$487	20,000	20,100	\$899
1,550	1,600	\$0	4,550	4,600	\$48	8,100	8,200	\$178	14,100	14,200	\$493	20,100	20,200	\$906
1,600	1,650	\$0	4,600	4,650	\$50	8,200	8,300	\$182	14,200	14,300	\$499	20,200	20,300	\$913
1,650	1,700	\$0	4,650	4,700	\$51	8,300	8,400	\$186	14,300	14,400	\$505	20,300	20,400	\$920
1,700	1,750	\$0	4,700	4,750	\$53	8,400	8,500	\$190	14,400	14,500	\$511	20,400	20,500	\$927
1,750	1,800	\$0	4,750	4,800	\$54	8,500	8,600	\$194	14,500	14,600	\$517	20,500	20,600	\$934
1,800	1,850	\$0	4,800	4,850	\$56	8,600	8,700	\$198	14,600	14,700	\$523	20,600	20,700	\$941
1,850	1,900	\$0	4,850	4,900	\$57	8,700	8,800	\$202	14,700	14,800	\$529	20,700	20,800	\$948
1,900	1,950	\$0	4,900	4,950	\$59	8,800	8,900	\$206	14,800	14,900	\$535	20,800	20,900	\$955
1,950	2,000	\$0	4,950	5,000	\$60	8,900	9,000	\$210	14,900	15,000	\$542	20,900	21,000	\$962
			5,000			9,000			15,000			21,000		
2,000	2,050	\$0	5,000	5,050	\$62	9,000	9,100	\$215	15,000	15,100	\$549	21,000	21,100	\$969
2,050	2,100	\$0	5,050	5,100	\$63	9,100	9,200	\$220	15,100	15,200	\$556	21,100	21,200	\$976
2,100	2,150	\$0	5,100	5,150	\$65	9,200	9,300	\$225	15,200	15,300	\$563	21,200	21,300	\$983
2,150	2,200	\$0	5,150	5,200	\$66	9,300	9,400	\$230	15,300	15,400	\$570	21,300	21,400	\$990
2,200	2,250	\$0	5,200	5,250	\$68	9,400	9,500	\$235	15,400	15,500	\$577	21,400	21,500	\$997
2,250	2,300	\$0	5,250	5,300	\$69	9,500	9,600	\$240	15,500	15,600	\$584	21,500	21,600	\$1,004
2,300	2,350	\$0	5,300	5,350	\$71	9,600	9,700	\$245	15,600	15,700	\$591	21,600	21,700	\$1,011
2,350	2,400	\$0	5,350	5,400	\$72	9,700	9,800	\$250	15,700	15,800	\$598	21,700	21,800	\$1,018
2,400	2,450	\$0	5,400	5,450	\$74	9,800	9,900	\$255	15,800	15,900	\$605	21,800	21,900	\$1,025
2,450	2,500	\$0	5,450	5,500	\$75	9,900	10,000	\$260	15,900	16,000	\$612	21,900	22,000	\$1,032
2,500	2,550	\$0	5,500	5,550	\$77	10,000	10,100	\$265	16,000	16,100	\$619	22,000	22,100	\$1,039
2,550	2,600	\$0	5,550	5,600	\$78	10,100	10,200	\$270	16,100	16,200	\$626	22,100	22,200	\$1,046
2,600	2,650	\$0	5,600	5,650	\$80	10,200	10,300	\$275	16,200	16,300	\$633	22,200	22,300	\$1,053
2,650	2,700	\$0	5,650	5,700	\$81	10,300	10,400	\$280	16,300	16,400	\$640	22,300	22,400	\$1,060
2,700	2,750	\$0	5,700	5,750	\$83	10,400	10,500	\$285	16,400	16,500	\$647	22,400	22,500	\$1,067
2,750	2,800	\$0	5,750	5,800	\$84	10,500	10,600	\$290	16,500	16,600	\$654	22,500	22,600	\$1,074
2,800	2,850	\$0	5,800	5,850	\$86	10,600	10,700	\$295	16,600	16,700	\$661	22,600	22,700	\$1,081
2,850	2,900	\$0	5,850	5,900	\$87	10,700	10,800	\$300	16,700	16,800	\$668	22,700	22,800	\$1,088
2,900	2,950	\$0	5,900	5,950	\$89	10,800	10,900	\$305	16,800	16,900	\$675	22,800	22,900	\$1,095
2,950	3,000	\$0	5,950	6,000	\$91	10,900	11,000	\$310	16,900	17,000	\$682	22,900	23,000	\$1,102

2018 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	\$1,109	29,000	29,100	\$1,529	35,000	35,100	\$1,949	41,000	41,100	\$2,369	47,000	47,100	\$2,789
23,100	23,200	\$1,116	29,100	29,200	\$1,536	35,100	35,200	\$1,956	41,100	41,200	\$2,376	47,100	47,200	\$2,796
23,200	23,300	\$1,123	29,200	29,300	\$1,543	35,200	35,300	\$1,963	41,200	41,300	\$2,383	47,200	47,300	\$2,803
23,300	23,400	\$1,130	29,300	29,400	\$1,550	35,300	35,400	\$1,970	41,300	41,400	\$2,390	47,300	47,400	\$2,810
23,400	23,500	\$1,137	29,400	29,500	\$1,557	35,400	35,500	\$1,977	41,400	41,500	\$2,397	47,400	47,500	\$2,817
23,500	23,600	\$1,144	29,500	29,600	\$1,564	35,500	35,600	\$1,984	41,500	41,600	\$2,404	47,500	47,600	\$2,824
23,600	23,700	\$1,151	29,600	29,700	\$1,571	35,600	35,700	\$1,991	41,600	41,700	\$2,411	47,600	47,700	\$2,831
23,700	23,800	\$1,158	29,700	29,800	\$1,578	35,700	35,800	\$1,998	41,700	41,800	\$2,418	47,700	47,800	\$2,838
23,800	23,900	\$1,165	29,800	29,900	\$1,585	35,800	35,900	\$2,005	41,800	41,900	\$2,425	47,800	47,900	\$2,845
23,900	24,000	\$1,172	29,900	30,000	\$1,592	35,900	36,000	\$2,012	41,900	42,000	\$2,432	47,900	48,000	\$2,852
24,000	24,100	\$1,179	30,000	30,100	\$1,599	36,000	36,100	\$2,019	42,000	42,100	\$2,439	48,000	48,100	\$2,859
24,100	24,200	\$1,186	30,100	30,200	\$1,606	36,100	36,200	\$2,026	42,100	42,200	\$2,446	48,100	48,200	\$2,866
24,200	24,300	\$1,193	30,200	30,300	\$1,613	36,200	36,300	\$2,033	42,200	42,300	\$2,453	48,200	48,300	\$2,873
24,300	24,400	\$1,200	30,300	30,400	\$1,620	36,300	36,400	\$2,040	42,300	42,400	\$2,460	48,300	48,400	\$2,880
24,400	24,500	\$1,207	30,400	30,500	\$1,627	36,400	36,500	\$2,047	42,400	42,500	\$2,467	48,400	48,500	\$2,887
24,500	24,600	\$1,214	30,500	30,600	\$1,634	36,500	36,600	\$2,054	42,500	42,600	\$2,474	48,500	48,600	\$2,894
24,600	24,700	\$1,221	30,600	30,700	\$1,641	36,600	36,700	\$2,061	42,600	42,700	\$2,481	48,600	48,700	\$2,901
24,700	24,800	\$1,228	30,700	30,800	\$1,648	36,700	36,800	\$2,068	42,700	42,800	\$2,488	48,700	48,800	\$2,908
24,800	24,900	\$1,235	30,800	30,900	\$1,655	36,800	36,900	\$2,075	42,800	42,900	\$2,495	48,800	48,900	\$2,915
24,900	25,000	\$1,242	30,900	31,000	\$1,662	36,900	37,000	\$2,082	42,900	43,000	\$2,502	48,900	49,000	\$2,922
25,000			31,000			37,000			43,000			49,000		
25,000	25,100	\$1,249	31,000	31,100	\$1,669	37,000	37,100	\$2,089	43,000	43,100	\$2,509	49,000	49,100	\$2,929
25,100	25,200	\$1,256	31,100	31,200	\$1,676	37,100	37,200	\$2,096	43,100	43,200	\$2,516	49,100	49,200	\$2,936
25,200	25,300	\$1,263	31,200	31,300	\$1,683	37,200	37,300	\$2,103	43,200	43,300	\$2,523	49,200	49,300	\$2,943
25,300	25,400	\$1,270	31,300	31,400	\$1,690	37,300	37,400	\$2,110	43,300	43,400	\$2,530	49,300	49,400	\$2,950
25,400	25,500	\$1,277	31,400	31,500	\$1,697	37,400	37,500	\$2,117	43,400	43,500	\$2,537	49,400	49,500	\$2,957
25,500	25,600	\$1,284	31,500	31,600	\$1,704	37,500	37,600	\$2,124	43,500	43,600	\$2,544	49,500	49,600	\$2,964
25,600	25,700	\$1,291	31,600	31,700	\$1,711	37,600	37,700	\$2,131	43,600	43,700	\$2,551	49,600	49,700	\$2,971
25,700	25,800	\$1,298	31,700	31,800	\$1,718	37,700	37,800	\$2,138	43,700	43,800	\$2,558	49,700	49,800	\$2,978
25,800	25,900	\$1,305	31,800	31,900	\$1,725	37,800	37,900	\$2,145	43,800	43,900	\$2,565	49,800	49,900	\$2,985
25,900	26,000	\$1,312	31,900	32,000	\$1,732	37,900	38,000	\$2,152	43,900	44,000	\$2,572	49,900	50,000	\$2,992
26,000	26,100	\$1,319	32,000	32,100	\$1,739	38,000	38,100	\$2,159	44,000	44,100	\$2,579	50,000	50,100	\$2,999
26,100	26,200	\$1,326	32,100	32,200	\$1,746	38,100	38,200	\$2,166	44,100	44,200	\$2,586	50,100	50,200	\$3,006
26,200	26,300	\$1,333	32,200	32,300	\$1,753	38,200	38,300	\$2,173	44,200	44,300	\$2,593	50,200	50,300	\$3,013
26,300	26,400	\$1,340	32,300	32,400	\$1,760	38,300	38,400	\$2,180	44,300	44,400	\$2,600	50,300	50,400	\$3,020
26,400	26,500	\$1,347	32,400	32,500	\$1,767	38,400	38,500	\$2,187	44,400	44,500	\$2,607	50,400	50,500	\$3,027
26,500	26,600	\$1,354	32,500	32,600	\$1,774	38,500	38,600	\$2,194	44,500	44,600	\$2,614	50,500	50,600	\$3,034
26,600	26,700	\$1,361	32,600	32,700	\$1,781	38,600	38,700	\$2,201	44,600	44,700	\$2,621	50,600	50,700	\$3,041
26,700	26,800	\$1,368	32,700	32,800	\$1,788	38,700	38,800	\$2,208	44,700	44,800	\$2,628	50,700	50,800	\$3,048
26,800	26,900	\$1,375	32,800	32,900	\$1,795	38,800	38,900	\$2,215	44,800	44,900	\$2,635	50,800	50,900	\$3,055
26,900	27,000	\$1,382	32,900	33,000	\$1,802	38,900	39,000	\$2,222	44,900	45,000	\$2,642	50,900	51,000	\$3,062
27,000			33,000			39,000			45,000			51,000		
27,000	27,100	\$1,389	33,000	33,100	\$1,809	39,000	39,100	\$2,229	45,000	45,100	\$2,649	51,000	51,100	\$3,069
27,100	27,200	\$1,396	33,100	33,200	\$1,816	39,100	39,200	\$2,236	45,100	45,200	\$2,656	51,100	51,200	\$3,076
27,200	27,300	\$1,403	33,200	33,300	\$1,823	39,200	39,300	\$2,243	45,200	45,300	\$2,663	51,200	51,300	\$3,083
27,300	27,400	\$1,410	33,300	33,400	\$1,830	39,300	39,400	\$2,250	45,300	45,400	\$2,670	51,300	51,400	\$3,090
27,400	27,500	\$1,417	33,400	33,500	\$1,837	39,400	39,500	\$2,257	45,400	45,500	\$2,677	51,400	51,500	\$3,097
27,500	27,600	\$1,424	33,500	33,600	\$1,844	39,500	39,600	\$2,264	45,500	45,600	\$2,684	51,500	51,600	\$3,104
27,600	27,700	\$1,431	33,600	33,700	\$1,851	39,600	39,700	\$2,271	45,600	45,700	\$2,691	51,600	51,700	\$3,111
27,700	27,800	\$1,438	33,700	33,800	\$1,858	39,700	39,800	\$2,278	45,700	45,800	\$2,698	51,700	51,800	\$3,118
27,800	27,900	\$1,445	33,800	33,900	\$1,865	39,800	39,900	\$2,285	45,800	45,900	\$2,705	51,800	51,900	\$3,125
27,900	28,000	\$1,452	33,900	34,000	\$1,872	39,900	40,000	\$2,292	45,900	46,000	\$2,712	51,900	52,000	\$3,132
28,000	28,100	\$1,459	34,000	34,100	\$1,879	40,000	40,100	\$2,299	46,000	46,100	\$2,719	52,000	52,100	\$3,139
28,100	28,200	\$1,466	34,100	34,200	\$1,886	40,100	40,200	\$2,306	46,100	46,200	\$2,726	52,100	52,200	\$3,146
28,200	28,300	\$1,473	34,200	34,300	\$1,893	40,200	40,300	\$2,313	46,200	46,300	\$2,733	52,200	52,300	\$3,153
28,300	28,400	\$1,480	34,300	34,400	\$1,900	40,300	40,400	\$2,320	46,300	46,400	\$2,740	52,300	52,400	\$3,160
28,400	28,500	\$1,487	34,400	34,500	\$1,907	40,400	40,500	\$2,327	46,400	46,500	\$2,747	52,400	52,500	\$3,167
28,500	28,600	\$1,494	34,500	34,600	\$1,914	40,500	40,600	\$2,334	46,500	46,600	\$2,754	52,500	52,600	\$3,174
28,600	28,700	\$1,501	34,600	34,700	\$1,921	40,600	40,700	\$2,341	46,600	46,700	\$2,761	52,600	52,700	\$3,181
28,700	28,800	\$1,508	34,700	34,800	\$1,928	40,700	40,800	\$2,348	46,700	46,800	\$2,768	52,700	52,800	\$3,188
28,800	28,900	\$1,515	34,800	34,900	\$1,935	40,800	40,900	\$2,355	46,800	46,900	\$2,775	52,800	52,900	\$3,195
28,900	29,000	\$1,522	34,900	35,000	\$1,942	40,900	41,000	\$2,362	46,900	47,000	\$2,782	52,900	53,000	\$3,202

2018 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	\$3,209	59,000	59,100	\$3,629	65,000	65,100	\$4,049	71,000	71,100	\$4,469	77,000	77,100	\$4,889
53,100	53,200	\$3,216	59,100	59,200	\$3,636	65,100	65,200	\$4,056	71,100	71,200	\$4,476	77,100	77,200	\$4,896
53,200	53,300	\$3,223	59,200	59,300	\$3,643	65,200	65,300	\$4,063	71,200	71,300	\$4,483	77,200	77,300	\$4,903
53,300	53,400	\$3,230	59,300	59,400	\$3,650	65,300	65,400	\$4,070	71,300	71,400	\$4,490	77,300	77,400	\$4,910
53,400	53,500	\$3,237	59,400	59,500	\$3,657	65,400	65,500	\$4,077	71,400	71,500	\$4,497	77,400	77,500	\$4,917
53,500	53,600	\$3,244	59,500	59,600	\$3,664	65,500	65,600	\$4,084	71,500	71,600	\$4,504	77,500	77,600	\$4,924
53,600	53,700	\$3,251	59,600	59,700	\$3,671	65,600	65,700	\$4,091	71,600	71,700	\$4,511	77,600	77,700	\$4,931
53,700	53,800	\$3,258	59,700	59,800	\$3,678	65,700	65,800	\$4,098	71,700	71,800	\$4,518	77,700	77,800	\$4,938
53,800	53,900	\$3,265	59,800	59,900	\$3,685	65,800	65,900	\$4,105	71,800	71,900	\$4,525	77,800	77,900	\$4,945
53,900	54,000	\$3,272	59,900	60,000	\$3,692	65,900	66,000	\$4,112	71,900	72,000	\$4,532	77,900	78,000	\$4,952
54,000	54,100	\$3,279	60,000	60,100	\$3,699	66,000	66,100	\$4,119	72,000	72,100	\$4,539	78,000	78,100	\$4,959
54,100	54,200	\$3,286	60,100	60,200	\$3,706	66,100	66,200	\$4,126	72,100	72,200	\$4,546	78,100	78,200	\$4,966
54,200	54,300	\$3,293	60,200	60,300	\$3,713	66,200	66,300	\$4,133	72,200	72,300	\$4,553	78,200	78,300	\$4,973
54,300	54,400	\$3,300	60,300	60,400	\$3,720	66,300	66,400	\$4,140	72,300	72,400	\$4,560	78,300	78,400	\$4,980
54,400	54,500	\$3,307	60,400	60,500	\$3,727	66,400	66,500	\$4,147	72,400	72,500	\$4,567	78,400	78,500	\$4,987
54,500	54,600	\$3,314	60,500	60,600	\$3,734	66,500	66,600	\$4,154	72,500	72,600	\$4,574	78,500	78,600	\$4,994
54,600	54,700	\$3,321	60,600	60,700	\$3,741	66,600	66,700	\$4,161	72,600	72,700	\$4,581	78,600	78,700	\$5,001
54,700	54,800	\$3,328	60,700	60,800	\$3,748	66,700	66,800	\$4,168	72,700	72,800	\$4,588	78,700	78,800	\$5,008
54,800	54,900	\$3,335	60,800	60,900	\$3,755	66,800	66,900	\$4,175	72,800	72,900	\$4,595	78,800	78,900	\$5,015
54,900	55,000	\$3,342	60,900	61,000	\$3,762	66,900	67,000	\$4,182	72,900	73,000	\$4,602	78,900	79,000	\$5,022
55,000			61,000			67,000			73,000			79,000		
55,000	55,100	\$3,349	61,000	61,100	\$3,769	67,000	67,100	\$4,189	73,000	73,100	\$4,609	79,000	79,100	\$5,029
55,100	55,200	\$3,356	61,100	61,200	\$3,776	67,100	67,200	\$4,196	73,100	73,200	\$4,616	79,100	79,200	\$5,036
55,200	55,300	\$3,363	61,200	61,300	\$3,783	67,200	67,300	\$4,203	73,200	73,300	\$4,623	79,200	79,300	\$5,043
55,300	55,400	\$3,370	61,300	61,400	\$3,790	67,300	67,400	\$4,210	73,300	73,400	\$4,630	79,300	79,400	\$5,050
55,400	55,500	\$3,377	61,400	61,500	\$3,797	67,400	67,500	\$4,217	73,400	73,500	\$4,637	79,400	79,500	\$5,057
55,500	55,600	\$3,384	61,500	61,600	\$3,804	67,500	67,600	\$4,224	73,500	73,600	\$4,644	79,500	79,600	\$5,064
55,600	55,700	\$3,391	61,600	61,700	\$3,811	67,600	67,700	\$4,231	73,600	73,700	\$4,651	79,600	79,700	\$5,071
55,700	55,800	\$3,398	61,700	61,800	\$3,818	67,700	67,800	\$4,238	73,700	73,800	\$4,658	79,700	79,800	\$5,078
55,800	55,900	\$3,405	61,800	61,900	\$3,825	67,800	67,900	\$4,245	73,800	73,900	\$4,665	79,800	79,900	\$5,085
55,900	56,000	\$3,412	61,900	62,000	\$3,832	67,900	68,000	\$4,252	73,900	74,000	\$4,672	79,900	80,000	\$5,092
56,000	56,100	\$3,419	62,000	62,100	\$3,839	68,000	68,100	\$4,259	74,000	74,100	\$4,679	80,000	80,100	\$5,099
56,100	56,200	\$3,426	62,100	62,200	\$3,846	68,100	68,200	\$4,266	74,100	74,200	\$4,686	80,100	80,200	\$5,106
56,200	56,300	\$3,433	62,200	62,300	\$3,853	68,200	68,300	\$4,273	74,200	74,300	\$4,693	80,200	80,300	\$5,113
56,300	56,400	\$3,440	62,300	62,400	\$3,860	68,300	68,400	\$4,280	74,300	74,400	\$4,700	80,300	80,400	\$5,120
56,400	56,500	\$3,447	62,400	62,500	\$3,867	68,400	68,500	\$4,287	74,400	74,500	\$4,707	80,400	80,500	\$5,127
56,500	56,600	\$3,454	62,500	62,600	\$3,874	68,500	68,600	\$4,294	74,500	74,600	\$4,714	80,500	80,600	\$5,134
56,600	56,700	\$3,461	62,600	62,700	\$3,881	68,600	68,700	\$4,301	74,600	74,700	\$4,721	80,600	80,700	\$5,141
56,700	56,800	\$3,468	62,700	62,800	\$3,888	68,700	68,800	\$4,308	74,700	74,800	\$4,728	80,700	80,800	\$5,148
56,800	56,900	\$3,475	62,800	62,900	\$3,895	68,800	68,900	\$4,315	74,800	74,900	\$4,735	80,800	80,900	\$5,155
56,900	57,000	\$3,482	62,900	63,000	\$3,902	68,900	69,000	\$4,322	74,900	75,000	\$4,742	80,900	81,000	\$5,162
57,000			63,000			69,000			75,000			81,000		
57,000	57,100	\$3,489	63,000	63,100	\$3,909	69,000	69,100	\$4,329	75,000	75,100	\$4,749	81,000	81,100	\$5,169
57,100	57,200	\$3,496	63,100	63,200	\$3,916	69,100	69,200	\$4,336	75,100	75,200	\$4,756	81,100	81,200	\$5,176
57,200	57,300	\$3,503	63,200	63,300	\$3,923	69,200	69,300	\$4,343	75,200	75,300	\$4,763	81,200	81,300	\$5,183
57,300	57,400	\$3,510	63,300	63,400	\$3,930	69,300	69,400	\$4,350	75,300	75,400	\$4,770	81,300	81,400	\$5,190
57,400	57,500	\$3,517	63,400	63,500	\$3,937	69,400	69,500	\$4,357	75,400	75,500	\$4,777	81,400	81,500	\$5,197
57,500	57,600	\$3,524	63,500	63,600	\$3,944	69,500	69,600	\$4,364	75,500	75,600	\$4,784	81,500	81,600	\$5,204
57,600	57,700	\$3,531	63,600	63,700	\$3,951	69,600	69,700	\$4,371	75,600	75,700	\$4,791	81,600	81,700	\$5,211
57,700	57,800	\$3,538	63,700	63,800	\$3,958	69,700	69,800	\$4,378	75,700	75,800	\$4,798	81,700	81,800	\$5,218
57,800	57,900	\$3,545	63,800	63,900	\$3,965	69,800	69,900	\$4,385	75,800	75,900	\$4,805	81,800	81,900	\$5,225
57,900	58,000	\$3,552	63,900	64,000	\$3,972	69,900	70,000	\$4,392	75,900	76,000	\$4,812	81,900	82,000	\$5,232
58,000	58,100	\$3,559	64,000	64,100	\$3,979	70,000	70,100	\$4,399	76,000	76,100	\$4,819	82,000	82,100	\$5,239
58,100	58,200	\$3,566	64,100	64,200	\$3,986	70,100	70,200	\$4,406	76,100	76,200	\$4,826	82,100	82,200	\$5,246
58,200	58,300	\$3,573	64,200	64,300	\$3,993	70,200	70,300	\$4,413	76,200	76,300	\$4,833	82,200	82,300	\$5,253
58,300	58,400	\$3,580	64,300	64,400	\$4,000	70,300	70,400	\$4,420	76,300	76,400	\$4,840	82,300	82,400	\$5,260
58,400	58,500	\$3,587	64,400	64,500	\$4,007	70,400	70,500	\$4,427	76,400	76,500	\$4,847	82,400	82,500	\$5,267
58,500	58,600	\$3,594	64,500	64,600	\$4,014	70,500	70,600	\$4,434	76,500	76,600	\$4,854	82,500	82,600	\$5,274
58,600	58,700	\$3,601	64,600	64,700	\$4,021	70,600	70,700	\$4,441	76,600	76,700	\$4,861	82,600	82,700	\$5,281
58,700	58,800	\$3,608	64,700	64,800	\$4,028	70,700	70,800	\$4,448	76,700	76,800	\$4,868	82,700	82,800	\$5,288
58,800	58,900	\$3,615	64,800	64,900	\$4,035	70,800	70,900	\$4,455	76,800	76,900	\$4,875	82,800	82,900	\$5,295
58,900	59,000	\$3,622	64,900	65,000	\$4,042	70,900	71,000	\$4,462	76,900	77,000	\$4,882	82,900	83,000	\$5,302

2018 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	\$5,309	87,000	87,100	\$5,589	91,000	91,100	\$5,869	95,000	95,100	\$6,149	99,000	99,100	\$6,429
83,100	83,200	\$5,316	87,100	87,200	\$5,596	91,100	91,200	\$5,876	95,100	95,200	\$6,156	99,100	99,200	\$6,436
83,200	83,300	\$5,323	87,200	87,300	\$5,603	91,200	91,300	\$5,883	95,200	95,300	\$6,163	99,200	99,300	\$6,443
83,300	83,400	\$5,330	87,300	87,400	\$5,610	91,300	91,400	\$5,890	95,300	95,400	\$6,170	99,300	99,400	\$6,450
83,400	83,500	\$5,337	87,400	87,500	\$5,617	91,400	91,500	\$5,897	95,400	95,500	\$6,177	99,400	99,500	\$6,457
83,500	83,600	\$5,344	87,500	87,600	\$5,624	91,500	91,600	\$5,904	95,500	95,600	\$6,184	99,500	99,600	\$6,464
83,600	83,700	\$5,351	87,600	87,700	\$5,631	91,600	91,700	\$5,911	95,600	95,700	\$6,191	99,600	99,700	\$6,471
83,700	83,800	\$5,358	87,700	87,800	\$5,638	91,700	91,800	\$5,918	95,700	95,800	\$6,198	99,700	99,800	\$6,478
83,800	83,900	\$5,365	87,800	87,900	\$5,645	91,800	91,900	\$5,925	95,800	95,900	\$6,205	99,800	99,900	\$6,485
83,900	84,000	\$5,372	87,900	88,000	\$5,652	91,900	92,000	\$5,932	95,900	96,000	\$6,212	99,900	100,000	\$6,492
84,000	84,100	\$5,379	88,000	88,100	\$5,659	92,000	92,100	\$5,939	96,000	96,100	\$6,219	\$100,000 or over use tax rate schedule below		
84,100	84,200	\$5,386	88,100	88,200	\$5,666	92,100	92,200	\$5,946	96,100	96,200	\$6,226			
84,200	84,300	\$5,393	88,200	88,300	\$5,673	92,200	92,300	\$5,953	96,200	96,300	\$6,233			
84,300	84,400	\$5,400	88,300	88,400	\$5,680	92,300	92,400	\$5,960	96,300	96,400	\$6,240			
84,400	84,500	\$5,407	88,400	88,500	\$5,687	92,400	92,500	\$5,967	96,400	96,500	\$6,247			
84,500	84,600	\$5,414	88,500	88,600	\$5,694	92,500	92,600	\$5,974	96,500	96,600	\$6,254			
84,600	84,700	\$5,421	88,600	88,700	\$5,701	92,600	92,700	\$5,981	96,600	96,700	\$6,261			
84,700	84,800	\$5,428	88,700	88,800	\$5,708	92,700	92,800	\$5,988	96,700	96,800	\$6,268			
84,800	84,900	\$5,435	88,800	88,900	\$5,715	92,800	92,900	\$5,995	96,800	96,900	\$6,275			
84,900	85,000	\$5,442	88,900	89,000	\$5,722	92,900	93,000	\$6,002	96,900	97,000	\$6,282			
85,000			89,000			93,000			97,000					
85,000	85,100	\$5,449	89,000	89,100	\$5,729	93,000	93,100	\$6,009	97,000	97,100	\$6,289			
85,100	85,200	\$5,456	89,100	89,200	\$5,736	93,100	93,200	\$6,016	97,100	97,200	\$6,296			
85,200	85,300	\$5,463	89,200	89,300	\$5,743	93,200	93,300	\$6,023	97,200	97,300	\$6,303			
85,300	85,400	\$5,470	89,300	89,400	\$5,750	93,300	93,400	\$6,030	97,300	97,400	\$6,310			
85,400	85,500	\$5,477	89,400	89,500	\$5,757	93,400	93,500	\$6,037	97,400	97,500	\$6,317			
85,500	85,600	\$5,484	89,500	89,600	\$5,764	93,500	93,600	\$6,044	97,500	97,600	\$6,324			
85,600	85,700	\$5,491	89,600	89,700	\$5,771	93,600	93,700	\$6,051	97,600	97,700	\$6,331			
85,700	85,800	\$5,498	89,700	89,800	\$5,778	93,700	93,800	\$6,058	97,700	97,800	\$6,338			
85,800	85,900	\$5,505	89,800	89,900	\$5,785	93,800	93,900	\$6,065	97,800	97,900	\$6,345			
85,900	86,000	\$5,512	89,900	90,000	\$5,792	93,900	94,000	\$6,072	97,900	98,000	\$6,352			
86,000	86,100	\$5,519	90,000	90,100	\$5,799	94,000	94,100	\$6,079	98,000	98,100	\$6,359			
86,100	86,200	\$5,526	90,100	90,200	\$5,806	94,100	94,200	\$6,086	98,100	98,200	\$6,366			
86,200	86,300	\$5,533	90,200	90,300	\$5,813	94,200	94,300	\$6,093	98,200	98,300	\$6,373			
86,300	86,400	\$5,540	90,300	90,400	\$5,820	94,300	94,400	\$6,100	98,300	98,400	\$6,380			
86,400	86,500	\$5,547	90,400	90,500	\$5,827	94,400	94,500	\$6,107	98,400	98,500	\$6,387			
86,500	86,600	\$5,554	90,500	90,600	\$5,834	94,500	94,600	\$6,114	98,500	98,600	\$6,394			
86,600	86,700	\$5,561	90,600	90,700	\$5,841	94,600	94,700	\$6,121	98,600	98,700	\$6,401			
86,700	86,800	\$5,568	90,700	90,800	\$5,848	94,700	94,800	\$6,128	98,700	98,800	\$6,408			
86,800	86,900	\$5,575	90,800	90,900	\$5,855	94,800	94,900	\$6,135	98,800	98,900	\$6,415			
86,900	87,000	\$5,582	90,900	91,000	\$5,862	94,900	95,000	\$6,142	98,900	99,000	\$6,422			

2018 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 \$505; 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	
- 505	subtraction amount (constant)
\$6,565	tax

\$6,565 is the amount of tax to be entered on line 6 of SC1040.