

*****KEEP FOR YOUR RECORDS*****

STATE TAX ADDBACK, 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 a portion of, or all of, this amount to your federal taxable income when computing your South Carolina taxable income.

The 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.

If a state tax addback is required for South Carolina, it 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. See SC Code Section 12-6-1130(2).

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

Worksheet A State Tax Addback

- 1. Itemized deductions from 2018 federal Form 1040, Schedule A lines 4, 7, 10, 14, 15, and 16. 1. 23,119
- 2. Enter allowable federal standard deduction you would have been allowed if you had not itemized. Enter zero if filing status married filing separate 2. _____
- 3. Subtract line 2 from line 1. Enter zero if line 2 is greater than line 1. 3. 23,119
- 4. Enter the amount of state and local income taxes or general sales taxes from federal Schedule A. 4. 1,202
- 5. Subtract real estate taxes and personal property taxes as reported on federal Schedule A from the federal limit of \$10,000 (\$5,000 if MFS). Enter the difference not less than \$0 5. 4,895
- 6. The lesser of line 3, line 4 or line 5. Enter this amount on SC1040 line a 6. 1,202



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2018 TAX CREDITS

SC1040TC
(Rev. 10/5/17)
3913

NAME
TEST T THOMAS

YOUR SOCIAL SECURITY NUMBER
400-00-5111

Most of these credits are computed on separate forms. **Attach the appropriate credit form(s) and/or SC1040TC Worksheet to the SC1040TC and SC1040. Credits may be disallowed if necessary schedules are not attached to your return.** For lines 6-15, enter credit description and associated code from the following information, along with the dollar amount of the credit claimed.

Credit Description		Code		Amount
<i>Attach To SC1040</i>				
1. Total Credit for taxes paid to another state (Attach SC1040TC worksheet for each state)	1.	100	▶ \$	1,407.00
2. Carryover of unused qualified credits	2.	101	▶ \$	0.00
3. Excess Insurance Premium Credit	3.	044	▶ \$	0.00
4. New Jobs Credit	4.	004	▶ \$	0.00
5. Qualified Conservation Contribution Credit	5.	019	▶ \$	0.00
6. _____	6.▶	_____	▶ \$	.00
7. _____	7.▶	_____	▶ \$	.00
8. _____	8.▶	_____	▶ \$	.00
9. _____	9.▶	_____	▶ \$	.00
10. _____	10.▶	_____	▶ \$	.00
11. _____	11.▶	_____	▶ \$	.00
12. _____	12.▶	_____	▶ \$	.00
13. _____	13.▶	_____	▶ \$	.00
14. _____	14.▶	_____	▶ \$	.00
15. _____	15.▶	_____	▶ \$	.00
16. Total Non-refundable Tax Credits. Add amounts from lines 1-15	16.▶		\$	1,407.00
17. Enter the tax from SC1040, line 10	17.		\$	2,642.00
18. Enter the lesser of line 16 or 17. Also, enter this amount on the SC1040, line 13. If filing a Fiduciary income tax return, enter this amount on SC1041, line 10	18.		\$	1,407.00

SC 1040 Filers: Attach this form and a complete copy of your federal return to your SC1040. If claiming credit for taxes paid to another state, also include a copy of each of the other state's tax return.
SC 1041 or SC1065 Filers: Attach this form to your Fiduciary income tax return SC1041 or your Partnership return of income SC1065.



dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

I-330
(Rev. 5/16/18)
3384

2018 CONTRIBUTIONS FOR CHECK-OFFS

NAME	YOUR SOCIAL SECURITY NUMBER
TEST T THOMAS	400-00-5111

South Carolinians have the opportunity to make certain contributions through their tax returns. See Line 28 of SC1040. Contributions can be made to the following organizations:

	Dollars	Cents
1. Endangered Wildlife Fund 1. ▶		00
2. Children's Trust Fund 2. ▶		00
3. Eldercare Trust Fund 3. ▶		00
4. SC Veterans' Trust Fund 4. ▶		00
5. Donate Life South Carolina 5. ▶		00
6. SC First Steps to School Readiness Fund 6. ▶	40	00
7. War Between the States Heritage Trust Fund 7. ▶		00
8. SC Litter Control Enforcement Program 8. ▶		00
9. SC Law Enforcement Assistance Program 9. ▶	24	00
10. K-12 Public Education Fund 10. ▶		00
11. SC State Parks Fund 11. ▶		00
12. SC Military Family Relief Fund 12. ▶		00
13. SC Conservation Bank Trust Fund 13. ▶		00
14. SC Financial Literacy Trust Fund 14. ▶		00
15. SC State Forests Fund 15. ▶		00
16. SC Department of Natural Resources Fund 16. ▶		00
17. SC Association of Habitat Affiliates 17. ▶		00
18. Total Contributions. Add Lines 1 through 17. Enter the total on Line 28 of SC1040 18. ▶	64	00

See descriptions in instructions



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

Form with fields for Social Security Number and 'Check if deceased' checkboxes.



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

Main personal information form including fields for name, address, city, state, zip, and phone number.

- 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. Do not check this box if you are an individual
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: 400-00-5218 (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)



THOMAS

400-00-5111

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 43,121	00
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ADDITIONS TO FEDERAL TAXABLE INCOME

a	State tax addback, if itemizing on federal return (see instructions)	▶	a	1,202	00
b	Out-of-state losses. Type: <u>S-CORP</u>	▶	b	604	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	1,806	00
3	Add lines 1 and 2 and enter the total here.		3	44,927	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	44,927	00

6	TAX on your South Carolina Income Subject to Tax (see SC1040TT)	▶	6	2,642	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	2,642	00



THOMAS

400-00-5111

NON-REFUNDABLE CREDITS

2018

Table with 3 columns: Line number, Description, Amount. Rows 11-15 for Non-refundable credits.

PAYMENTS AND REFUNDABLE CREDITS

Table with 3 columns: Line number, Description, Amount. Rows 16-25 for Payments and Refundable Credits.

26 USE TAX due on online, mail-order, or out-of-state purchases. Use Tax is based on your county's Sales Tax rate. See instructions for more information.

If you certify that no Use Tax is due, check here [X]

Table with 3 columns: Line number, Description, Amount. Rows 27-30 for Tax and Refund calculations.

REFUND OPTIONS (subject to program limitations)

30a Mark one refund choice: [] Direct Deposit (30b required) [] Debit Card* [] Paper Check

*SCDOR Income Tax Refund Prepaid Debit Card issued by Bank of America.

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 3 columns: Line number, Description, Amount. Rows 31-34 for Tax Due and Balance Due.

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 [X] Preparer's printed name []

Paid Preparer's Use Only: Preparer 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

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