



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SCHEDULE NR
(Rev. 10/29/18)
3081

dor.sc.gov

2018 NONRESIDENT SCHEDULE

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

Your name TEST A CANDY	Your Social Security Number 400-00-5112	Spouse's first name MINT S	Spouse's Social Security Number 400-00-5159
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Dates of SC Residency 02-01-2018 to 08-13-2018	Schedule NR is to be used by Nonresident or Part-year residents	Attach to completed SC1040.
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INCOME AND EXCLUSIONS	INCOME AS SHOWN ON FEDERAL RETURN		SOUTH CAROLINA INCOME	
	COLUMN A		COLUMN B	
1 Wages, salaries, tips, etc.	35,772	00	13,389	00
2 Taxable interest income		00		00
3 Dividend income		00		00
4 State and local income tax refunds		00		
5 Alimony received		00		00
6 Business income or (loss)	20,000	00	15,000	00
7 Capital gain or (loss)	2,852	00	2,852	00
8 Other gains or (losses)		00		00
9 Taxable amount of IRA distributions	10,000	00	5,000	00
10 Taxable amount of pensions and annuities	44,000	00	22,000	00
11 Rents, royalties, partnerships, estates, trusts, etc.		00		00
12 Farm income or (loss)		00		00
13 Unemployment compensation		00		00
14 Taxable amount of Social Security benefits		00		
15 Other income		00		00
16 TOTAL INCOME: Add lines 1 through 15	112,624	00	58,241	00
ADJUSTMENTS TO INCOME	FEDERAL ADJUSTMENT		SC ADJUSTMENT	
17 Educator expenses		00		00
18 Certain business expenses of reservists, performing artists, and fee-based government officials		00		00
19 Health savings account deduction		00		00
20 Moving expenses		00		00
21 Deductible part of self-employment tax	1,414	00	1,061	00

*Attach To
SC1040*

SC adjustment cannot exceed 100% of federal adjustment. Continued on next page.



COLUMN A **COLUMN B**

22	Self-employed SEP, SIMPLE, and qualified plans	22		00		00
23	Self-employed health insurance deduction	23	1,313	00	985	00
24	Penalty on early withdrawal of savings	24		00		00
25	Alimony paid	25		00		00
26	IRA deduction	26		00		00
27	Student loan interest deduction	27		00		00
28	Reserved	28				
29	Other adjustments	29		00		00
30	TOTAL ADJUSTMENTS: Add lines 17 through 30	30	2,727	00	2,046	00
31	ADJUSTED GROSS INCOME: Line 16 minus line 31	31	109,897	00	56,195	00

SOUTH CAROLINA ADJUSTMENTS

ADDITIONS

32	South Carolina Additions	32				00
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SUBTRACTIONS

33	South Carolina Dependent Exemption (see instructions)	33			4,110	00
34	44% of net capital gains held for more than one year (see instructions)	34			375	00
35	Retirement Deduction (see instructions)					
a)	Taxpayer date of birth: <u>04-15-1945</u>	35a			10,000	00
b)	Spouse date of birth: <u>04-15-1955</u>	35b			3,000	00
c)	Surviving spouse date of birth of deceased spouse: _____	35c				00
	Military Retirement Deduction (see instructions)					
d)	Taxpayer date of birth: _____	35d				00
e)	Spouse date of birth: _____	35e				00
f)	Surviving spouse date of birth of deceased spouse: _____	35f				00
36	Age 65 and older deduction (see instructions - must be a resident for part of the year)					
a)	Taxpayer date of birth: <u>04-15-1945</u>	36a			5,000	00
b)	Spouse date of birth: _____	36b				00
37	Deductions for dependent(s) under 6 years of age on December 31, of the tax year. (see instructions - must be a resident for part of the year) Date of birth: _____ SSN: _____ Date of birth: _____ SSN: _____	37				00
38	Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program. (see instructions)	38				00
39	Active Trade or Business Income Deduction (see Instructions)	39				00
40	Consumer Protection Services	40				00
41	Other Subtractions (see instructions)	41				00
42	TOTAL SOUTH CAROLINA SUBTRACTIONS: Add lines 33 through 41	42			22,485	00
43	TOTAL SOUTH CAROLINA ADJUSTMENTS: Line 32 minus line 42	43			(22,485)	00
44	SC Modified Adjusted Gross Income (Column B Line 32 plus line 43)	44			33,710	00

45 PRORATION:
Line 32, Column B divided by line 32, Column A = 51.13 % (Do not exceed 100%)

46 DEDUCTIONS ADJUSTMENT:
If using the standard deduction, enter the amount from federal form OR
If itemizing, **use worksheet from instructions**, and enter the amount from Part IV on line 46 (Total itemized Deductions Adjustment). Also enter the following amounts from the worksheet:

Part I (Itemized Deduction) _____
Part II, Worksheet A, line 5 (State Taxes) _____
Part III (Other Expenses) _____

46	25,300	00
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47 ALLOWABLE DEDUCTIONS: Multiply line 46 by 51.13 % from line 45

47	< 12,936	00 >
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48 SOUTH CAROLINA TAXABLE INCOME: Subtract line 47 from line 44, Column B. Enter the difference **here and on SC1040, line 5.** If line 48 is a negative figure, enter zero on SC1040 line 5

48	20,774	00
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Attach this form and a complete copy of your federal return to your SC1040. Check the Schedule NR box on the front of SC1040. Do not submit Schedule NR separately. Your return cannot be processed if this form is submitted separately.

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Attach to form SC1040 or form SC1041.



See federal instructions.

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

TAX ON LUMP-SUM DISTRIBUTIONS

From Qualified Retirement Plans

SC4972

(Rev. 11/8/18)

3107

2018

Name of recipient of distribution
TEST A & MINT S CANDY

Identifying number
400-00-5112

Part I Complete this part to choose capital gain election. (See federal instructions.)

1 Capital gain part from Box 3 of Form 1099-R	1	8,000	
2 Multiply line 1 by 3.92% (.0392) If you choose to use Part II, go to line 3. Otherwise, enter the amount from line 2 of this form on SC1040, line 7; or SC1041, line 9	2	314	

Part II Complete this part to choose the 10-year tax option. (See federal instructions.)

3 Amount from line 10 of federal Form 4972	3	35,800	
4 Caution: Retirement Deduction - (See instructions)			
a) Taxpayer: Date of Birth _____	4a		
b) Spouse: Date of Birth _____	4b		
c) Surviving Spouse: Date of Birth of Deceased Spouse _____	4c		
5 Age 65 and older deduction - (See instructions)			
a) Taxpayer: Date of Birth _____	5a		
b) Spouse: Date of Birth _____	5b		
6 Add lines 4 and 5	6		
7 Total taxable amount (subtract line 6 from line 3)	7	35,800	
8 Current actuarial value of annuity (from Form 1099-R, box 8)	8		
9 Adjusted total taxable amount. Add lines 7 and 8. If this amount is \$70,000 or more, skip lines 10 through 13, and enter this amount on line 14 and go to line 15	9	35,800	
10 Multiply line 9 by 50% (.50), but do not enter more than \$10,000	10	10,000	
11 Subtract \$20,000 from line 9. If the result is less than zero, enter -0-	11	15,800	
12 Multiply line 11 by 20% (.20)	12	3,160	
13 Minimum distribution allowance. Subtract line 12 from line 10	13	6,840	
14 Subtract line 13 from line 9 or enter the amount from line 9 if the amount is \$70,000 or more If line 8 is blank, skip lines 15 through 17 and go to line 18	14	28,960	
15 Divide line 8 by line 9 and enter the results as a decimal (round to at least four places)	15		
16 Multiply line 13 by the decimal on line 15	16		
17 Subtract line 16 from line 8	17		
18 Multiply line 14 by 10% (.10)	18	2,896	
19 Tax on amount on line 18. Use the Tax Rate Schedule on page 2	19		
20 Multiply line 19 by ten (10). If line 8 is blank, skip lines 21 through 23, and enter this amount on line 24 and go to line 25	20		

Part II		10-year tax option - CONTINUED	
10-year tax option	21	Multiply line 17 by 10% (.10)	21
	22	Tax on amount on line 21. Use the Tax Rate Schedule below	22
	23	Multiply line 22 by (10)	23
	24	Subtract line 23 from line 20. (Multiple recipients, see federal instructions)	24
	25	Tax on lump-sum distribution. Add line 2 and line 24. Also, enter this amount on SC1040, line 7; or SC1041, line 9, whichever applies	25

Instructions:

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.

Line 4 Retirement Deduction:

An **individual** may deduct up to \$3,000 of qualified **retirement** income, and, beginning in the tax year in which the individual reaches age 65, up to \$10,000 of qualified retirement income.

A **surviving spouse** receiving qualified **retirement** income attributable to a deceased spouse may deduct up to \$3,000 or \$10,000, whichever would have applied, based on age, had the deceased spouse lived. The surviving spouse retirement deduction is in addition to the **individual** retirement deduction from his or her own plan.

The retirement deduction can be claimed here to the extent it is not claimed on SC1040 or Schedule NR. If an age-65-and-older deduction has been claimed on SC1040 or Schedule NR, **do not** include any individual retirement deduction on line 4.

See SC1040 instructions for additional information.

Line 5 Age-65-and-older deduction:

Beginning in the tax year in which a **resident** reaches age 65, a deduction of \$15,000 can be claimed against **any** South Carolina income. However, it is reduced by the amount of any **individual** retirement deduction. The age-65-and-older deduction is not reduced by any **surviving spouse** retirement deduction.

The age 65-and-older deduction can be claimed on line 5 to the extent it is not claimed on SC1040 or Schedule NR.

See SC1040 instructions for additional information.

2018 SOUTH CAROLINA TAX RATE SCHEDULE FOR LINES 19 AND 22 ONLY

At Least	But Less Than	Compute the tax as follows:
-0-	\$ 2,970	\$0
\$ 2,970	5,940	3% times the amount less \$89
5,940	8,910	4% times the amount less \$149
8,910	11,880	5% times the amount less \$238
11,880	14,860	6% times the amount less \$356
14,860 +	or more	7% times the amount less \$505

Social Security Privacy Act Disclosure

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

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

TWO WAGE EARNER CREDIT WHEN BOTH SPOUSES WORK

Your filing status must be married filing jointly to claim this credit.

Line 12 TWO WAGE EARNER CREDIT (MARRIED COUPLE)

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

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

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

	(a) You	(b) Your Spouse
1. Wages, salaries, tips, etc., taxed to South Carolina from South Carolina Schedule NR, Column B, line 1 or federal form (Do not include pensions or annuities.)	<u>0</u>	<u>5,000</u>
2. Net profit or (loss) from self-employment (from Schedule C and on Schedule K-1 of Form 1065) and any other earned income taxed to South Carolina.	<u>15,000</u>	<u>0</u>
3. Add lines 1 and 2. This is your total earned income taxed to SC.	<u>15,000</u>	<u>5,000</u>

South Carolina qualified earned income. This is the amount on which the credit is based. Compute it by subtracting certain adjustments 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

4. Add the adjustment amounts entered on federal Form 1040. If filing South Carolina Schedule NR, enter amounts from lines 21, 22, 23, 26 and any repayment of supplemental unemployment benefits (sub-pay) allocable to South Carolina income.	<u>2,046</u>	<u>0</u>
5. Subtract line 4 from line 3. This is your qualified earned income taxed to South Carolina. If the amount in column (a) or (b) is zero (-0-) or less, stop here. You may not take this credit.	<u>12,954</u>	<u>5,000</u>

Compute the credit.

6. Enter the smaller of 5(a) or 5(b). Do not enter more than \$33,333.	<u>5,000</u>
7. Multiply the amount on line 6 by .007. Do not enter more than \$233. Enter the amount here and on SC1040, line 12.	<u>35</u>



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

Form with Social Security Numbers and 'Check if deceased' checkboxes. Values: 400-00-5112, 400-00-5159.



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

Main personal information form including fields for first name (TEST A), last name (CANDY), spouse's name (MINT S), mailing address (123 FRONT ST), city (CHARLESTON), state (SC), zip (29407), and phone number (803-898-5545).

- Check this box if you are filing SC Schedule NR (Part-year/Nonresident) [X]
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 [X]
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) [X] 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 1
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 1

DEPENDENTS

Table with 5 columns: First name, Last name, Social Security Number, Relationship, Date of birth (MM/DD/YYYY). Row 1: JOHN, CANDY, 005-45-4545, SON, 08/13/2008.



CANDY

400-00-5112

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 80,597	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		20,774 00

6	TAX on your South Carolina Income Subject to Tax (see SC1040TT)	▶	6	948	00
7	TAX on Lump Sum Distribution (attach SC4972)	▶	7	314	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	1,262	00



CANDY

400-00-5112

NON-REFUNDABLE CREDITS

2018

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

PAYMENTS AND REFUNDABLE CREDITS

Table with 3 columns: Description, Amount, Total. 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.

27 Amount of line 24 to be credited to your 2019 Estimated Tax. 28 Total Contributions for Check-offs (attach I-330).

Table with 3 columns: Description, Amount, Total. Rows 29-30 for Total and Refund.

REFUND OPTIONS (subject to program limitations). 30a Mark one refund choice: Direct Deposit, Debit Card, Paper Check. 30b Direct Deposit (for US accounts only) Type: Checking, Savings. Includes fields for Routing Number (RTN) and Bank Account Number (BAN).

Table with 3 columns: Description, Amount, Total. 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 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