



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

Form with fields for Social Security Number and deceased status for both taxpayer and spouse.



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

Main address and contact 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: (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 columns: First name, Last name, Social Security Number, Relationship, Date of birth (MM/DD/YYYY)



MAPLE

400-00-5104

**INCOME AND ADJUSTMENTS**

**2018**

<b>1</b> Enter <b>federal taxable income</b> 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.	▶	<b>1</b>	<b>Dollars</b> 25,212	<b>00</b>
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**ADDITIONS TO FEDERAL TAXABLE INCOME**

<b>a</b> State tax addback, if itemizing on federal return (see instructions)	▶	<b>a</b>	997	<b>00</b>
<b>b</b> Out-of-state losses. Type: _____	▶	<b>b</b>		<b>00</b>
<b>c</b> Expenses related to National Guard and Military Reserve Income	▶	<b>c</b>		<b>00</b>
<b>d</b> Interest income on obligations of states and political subdivisions other than South Carolina	▶	<b>d</b>		<b>00</b>
<b>e</b> Other additions to income. Attach explanation. (see instructions)	▶	<b>e</b>		<b>00</b>
<b>2</b> Add lines a through e and enter the total here. These are your <b>total additions</b> .	▶	<b>2</b>	997	<b>00</b>
<b>3</b> Add lines 1 and 2 and enter the total here.	▶	<b>3</b>	26,209	<b>00</b>

**SUBTRACTIONS FROM FEDERAL TAXABLE INCOME**

<b>f</b> State tax refund, if included on your federal return	▶	<b>f</b>		<b>00</b>
<b>g</b> Total and permanent disability retirement income, if taxed on your federal return	▶	<b>g</b>		<b>00</b>
<b>h</b> 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 _____	▶	<b>h</b>		<b>00</b>
<b>i</b> 44% of net capital gains held for more than one year	▶	<b>i</b>		<b>00</b>
<b>j</b> Volunteer deductions (see instructions) Type: _____	▶	<b>j</b>		<b>00</b>
<b>k</b> Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program	▶	<b>k</b>		<b>00</b>
<b>l</b> Active Trade or Business Income deduction (see instructions)	▶	<b>l</b>		<b>00</b>
<b>m</b> Interest income from obligations of the US government	▶	<b>m</b>		<b>00</b>
<b>n</b> Certain nontaxable National Guard or Reserve Pay	▶	<b>n</b>		<b>00</b>
<b>o</b> Social Security and/or railroad retirement, if taxed on your federal return	▶	<b>o</b>		<b>00</b>
<b>p</b> Retirement Deduction (see instructions)				
<b>p-1</b> Taxpayer date of birth: _____	▶	<b>p-1</b>		<b>00</b>
<b>p-2</b> Spouse date of birth: _____	▶	<b>p-2</b>		<b>00</b>
<b>p-3</b> Surviving spouse date of birth of deceased spouse: _____	▶	<b>p-3</b>		<b>00</b>
<b>p-4</b> Taxpayer date of birth: _____	▶	<b>p-4</b>		<b>00</b>
<b>p-5</b> Spouse date of birth: _____	▶	<b>p-5</b>		<b>00</b>
<b>p-6</b> Surviving spouse date of birth of deceased spouse: _____	▶	<b>p-6</b>		<b>00</b>
<b>q</b> Age 65 and older deduction (see instructions)				
<b>q-1</b> Taxpayer date of birth: _____	▶	<b>q-1</b>		<b>00</b>
<b>q-2</b> Spouse date of birth: _____	▶	<b>q-2</b>		<b>00</b>
<b>r</b> Negative amount of federal taxable income	▶	<b>r</b>		<b>00</b>
<b>s</b> Subsistence allowance <u>300</u> days @ \$8.00	▶	<b>s</b>	2,400	<b>00</b>
<b>t</b> Dependents under the age of 6 years on December 31 of the tax year	▶	<b>t</b>		<b>00</b>
<b>u</b> Consumer Protection Services	▶	<b>u</b>		<b>00</b>
<b>v</b> Other subtractions (see instructions)	▶	<b>v</b>		<b>00</b>
<b>w</b> South Carolina Dependent Exemption (see instructions)	▶	<b>w</b>		<b>00</b>

<b>4</b> Add lines f through w and enter the total here. These are your <b>total subtractions</b> .	▶	<b>4</b>	< 2,400	<b>00</b> >
<b>5</b> 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 <b>SOUTH CAROLINA INCOME SUBJECT TO TAX</b>	▶	<b>5</b>	23,809	<b>00</b>

<b>6</b> TAX on your South Carolina Income Subject to Tax (see SC1040TT)	▶	<b>6</b>	1,165	<b>00</b>
<b>7</b> TAX on Lump Sum Distribution (attach SC4972)	▶	<b>7</b>		<b>00</b>
<b>8</b> TAX on Active Trade or Business Income (attach I-335)	▶	<b>8</b>		<b>00</b>
<b>9</b> TAX on excess withdrawals from Catastrophe Savings Accounts	▶	<b>9</b>		<b>00</b>
<b>10</b> Add lines 6 through 9 and enter the total here. This is your <b>TOTAL SOUTH CAROLINA TAX</b>	▶	<b>10</b>	1,165	<b>00</b>



MAPLE

400-00-5104

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 16-30 for Payments and Refundable Credits.

REFUND OPTIONS (subject to program limitations)

Form for Refund Options including 30a (Mark one refund choice) and 30b (Direct Deposit details).

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.

Signature and Preparer information section including fields for signature, date, PTIN, FEIN, and phone number.

MAIL TO: REFUNDS OR ZERO TAX: SC 1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**2018 TAX CREDITS**

**SC1040TC**  
(Rev. 10/5/17)  
3913

NAME  
TEST O MAPLE

YOUR SOCIAL SECURITY NUMBER  
400-00-5104

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	\$ 0.00
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	\$ 1,054.00
6. DRIP/TRICKLE IRRIGATION SYSTEMS CREDIT	6. 001	\$ 528.00
7. WATER RESOURCES CREDIT	7. 003	\$ 950.00
8. CERTIFIED HISTORIC STRUCTURE CREDIT	8. 021	\$ 61.00
9. CERTIFIED HISTORIC RES. STRUCTURE CREDIT	9. 022	\$ 359.00
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. _____	\$ 2,952.00
17. Enter the tax from SC1040, line 10 . . . . .	17. _____	\$ 1,165.00
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. _____	\$ 1,165.00

**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.



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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**DRIP/TRICKLE IRRIGATION  
SYSTEMS CREDIT**

**SC SCH. TC-1**

(Rev. 7/30/14)

3114

**20 18**

Name as shown on tax return

SSN or FEIN

TEST O MAPLE

400-00-5104

**CONSERVATION TILLAGE EQUIPMENT, DRIP/TRICKLE IRRIGATION SYSTEMS  
AND DUAL PURPOSE COMBINATION TRUCK AND CRANE EQUIPMENT**

Attach this form to your return.

List the items, purchase prices and installation cost of your Conservation Tillage Equipment, Drip/Trickle Irrigation Systems and Dual Purpose Combination Truck and Crane Equipment.

1	Conservation Tillage Equipment *		
2	Drip/Trickle Irrigation Systems (including but not limited to) *		
a	Dams . . . . .	1,200	
b	Pipe . . . . .	567	
c	Pumps . . . . .	343	
d	Wells . . . . .		
e	Other items (list here) _____		
3	Dual Purpose Combination Truck and Crane Equipment *		
4	Add amounts on lines 1, 2 and 3 . . . . .	2,110	
5	Enter 25% of line 4 . . . . .	528	
6	Maximum credit allowed . . . . .	2,500	00
7	Lesser of lines 5 or 6 . . . . .	528	
8	Enter the amount carried forward from previous years . . . . . Unused credit can be carried forward for 5 years.		
9	Add lines 7 and 8 . . . . .	528	
10	Enter your current year tax liability . . . . .	1,165	
11	Enter the smaller of lines 9 or 10 here. This is the amount of credit you can use this year . . . . .	528	
12	Line 9 minus line 11. Unused credits can be carried forward for 5 years . . . . .		

\* This credit may be claimed only one time for each of the three measures.

See General Instructions.

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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**WATER RESOURCES CREDIT**

**SC SCH. TC-3**

(Rev. 7/30/14)

3116

**20** 18

Attach this form to your return.

Name  
TEST O MAPLE

SSN or FEIN  
400-00-5104

Address  
7842 WEEPING WILLOW LANE

MYRTLE BEACH, SC 29577-3809

Location of Property  
7842 WEEPING WILLOW LANE, Myrtle Beach, SC 29577-3800

**COMPUTATION OF TAX CREDIT**

1. Construction and installation cost of ponds, lakes, water impoundments or water control structures . . . . .	1.	3,800
2. Cost of restoration of ponds, lakes or water impoundments (See guidelines for items included in restoration cost.) . . . . .	2.	
3. <b>TOTAL</b> (Add lines 1 & 2) . . . . .	3.	3,800
4. Multiply the amount on line 3 by 25% . . . . .	4.	950
5. Maximum amount of credit allowed . . . . .	5.	<b>\$ 2,500.00</b>
6. Enter the lesser of lines 4 or 5 This amount must be entered on the appropriate tax credit schedule . . . . .	6.	950

Be sure to attach necessary documents (See item B below).

**GENERAL INSTRUCTIONS**

**PURPOSE:** The General Assembly finds that South Carolina is blessed with abundant rain fall and other water resources which when managed through the construction of impoundments and water control structures abate erosion and sedimentation, conserve water for use during times of drought and add to the income of our citizens by increasing agricultural and aquicultural productivity. An income tax credit is allowed to encourage the private sector of our economy to invest in the construction of water storage and control structures for soil and water conservation, wildlife management, agriculture and aquiculture purposes.

- A. This tax credit does NOT apply to any pond, lake, or other water impoundment or water control structure located in or adjacent to and filled primarily by coastal waters of the State.
- B. To qualify for this credit the taxpayer must obtain and attach a construction permit issued by the SC Department of Health and Environmental Control (SC DHEC) or proof of exemption from permit requirements issued by SC DHEC, the Natural Resources Conservation Service, or a local Soil and Water Conservation District.
- C. An income tax credit is allowed for twenty-five percent of all allowable expenditures, to a maximum of two thousand five hundred dollars made in each tax year, for the construction and installation or restoration of ponds, lakes and other water impoundments, and water control structures designed for the purposes of water storage for irrigation, water supply, sediment control, erosion control or aquiculture and wildlife management.

In the case of pass-through entities such as partnerships and S corporations, the credit is determined at the entity level and is limited to two thousand five hundred dollars.

If the credit exceeds the tax liability, the excess may be carried forward for credit against income taxes in the next five succeeding taxable years.

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STATE OF SOUTH CAROLINA  
 DEPARTMENT OF REVENUE  
**CREDIT FOR A GIFT OF LAND FOR CONSERVATION OR  
 A QUALIFIED CONSERVATION CONTRIBUTION  
 OF REAL PROPERTY AFTER MAY 31, 2001**  
 Attach to your Income Tax Return

**SC SCH.TC-19**  
 (Rev. 8/12/14)  
 3369  
**20** 18

Name As Shown On Tax Return	SSN or FEIN
TEST O MAPLE	400-00-5104
1. Amount of the qualifying contribution of land located in South Carolina. (See instructions.)	1. \$ 4,215
2. Multiply line 1 by 25% (0.25)	2. \$ 1,054
3. Multiply the number of acres contributed (reduced by number of wetland acres within the intertidal zone) by \$250.00	3. \$ 1,250
4. Enter the lesser of line 2 or line 3	4. \$ 1,054
5. Credit carried forward from prior years	5. \$
6. Add lines 4 and 5	6. \$ 1,054
7. Yearly limitation	7. \$ 52,500.00
8. Enter the lesser of line 6 or line 7	8. \$ 1,054
9. Enter your current year tax liability	9. \$ 1,165
10. Enter the lesser of line 8 or 9. This is the amount of credit available for this year	10. \$ 1,054
11. Line 6 minus line 10. This amount may be carried forward until used	11. \$

**INSTRUCTIONS**

**LINE INSTRUCTIONS**

**LINE 1:**

Enter the amount of the qualified contribution of land located in South Carolina. The amount of the qualified contribution is the value of the "gift of land for conservation" or "qualified real property interest" located in South Carolina that is eligible for a charitable contribution under Section 170 of the Internal Revenue Code (IRC) and meets the requirements of Section 12-6-5590 of the South Carolina Code of Laws (SC Code). "Qualified real property interest" is defined in IRC Section 170(h). A "gift of land for conservation" is a charitable contribution of fee simple title property conveyed for conservation purposes as defined in Section 170(h)(4)(A) to a qualified conservation organization as described in Section 170(h)(3). See **OTHER INFORMATION** below.

**Note:** Transferees begin at line 6.

**LINE 3:**

The credit is limited to \$250.00 per acre contributed, however, any wetland acreage lying within the intertidal zone shall not be taken into consideration for the calculation of this per acre cap.

**LINE 7:**

This credit is limited to \$52,500.00 for a taxpayer in any single tax year.

**Note:** IRC Section 267 attribution rules apply in computing per acre and per taxpayer limitation.

**LINE 8:**

This credit can be used in conjunction with any other credits to offset any income tax owed by the person or entity claiming it. Any amounts not used due to the credit being greater than the current year tax due may be carried forward to succeeding years. The credit may not be used against corporation license or any other fees. In addition to the carryforward, unused credit may be transferred, devised, or distributed, with or without consideration, by an individual, partnership, limited liability company, corporation, trust, or estate, in accordance with SC Code Section 12-6-3515.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
CREDIT FOR A CERTIFIED HISTORIC STRUCTURE
PLACED IN SERVICE AFTER JUNE 9, 2015

Attach to your Income Tax Return

SC SCH. TC-21

(Rev. 11/2/15)
3380

20 18

Name As Shown On Tax Return

TEST O MAPLE

SSN or FEIN

400-00-5104

- 1. Enter the amount of qualified rehabilitation expenditures under IRC Section 47 made to a property located in SC, placed in service during this tax year . . . . . 1,836
2. Enter 10% (or 25% -- SEE INSTRUCTIONS) of the amount on line 1. This is the credit amount earned in the current year . . . . . 184
3. Enter 33% of line 2 if the property was placed in service during this tax year; OR enter the installment amount from line 3 of a previous year's TC-21 if the property was placed in service before this year. This is your annual installment amount . . . . . 61
4. Enter the amount of unused credit carried forward from previous tax years . . . . .
5. Add lines 3 and 4 . . . . . 61
6. Enter your current year tax liability . . . . . 1,165
7. Enter the lesser of lines 5 and 6. This is your current year credit. Enter this amount on the appropriate tax credit schedule . . . . . 61
8. Subtract line 7 from line 5. This is your credit carryover to future years . . . . .

INSTRUCTIONS

The certified historic structure credit is available against income tax or corporate license tax (or a combination thereof) for "qualified rehabilitation expenditures" to a "certified historic structure," as those terms are defined in IRC Section 47 and applicable treasury regulations. The credit is available if the expenditures are incurred in taxable years beginning after 2002 and if the property is placed in service after June 30, 2003. A rehabilitation project must meet all requirements for the federal 20% income tax credit under IRC Section 47.

For a period of up to five years, additional work done by the taxpayer must be consistent with the Secretary of the Interior's Standards for Rehabilitation. The State Historic Preservation Officer may review additional work and has the right to inspect. Additional work that the State Historic Preservation Officer deems inconsistent with the Standards for Rehabilitation will result in forfeiture of any unused credit amount, including any amounts carried forward.

The taxpayer may appeal to the State Review Board to review any determination by the State Historic Preservation Officer.

Complete a separate TC-21 for each rehabilitated property. If filing a paper return, attach a copy of the appropriate federal forms showing the amount of federal rehabilitation expenditures claimed. If filing an electronic return, keep a copy of them with your tax records.

Complete TC-22 if claiming a credit for rehabilitation expenses for a certified historic residential structure.

LINE 1: Enter the amount of rehabilitation expenditures that qualify under IRC Section 47, made to a certified historic structure located in South Carolina, placed in service during this tax year.

LINE 2: The SC credit amount is 10% of the amount qualifying under IRC Section 47. A taxpayer may elect a 25% tax credit in lieu of the 10% credit not to exceed one million dollars for each certified historic structure.

LINE 3: The credit is claimed in equal installments over a 3-year period beginning with the tax year that the property is placed in service. Enter 33% of line 2 on line 3. If the property was placed in service in a prior year, enter the amount from line 3 of last year's TC-21.

LINE 4: Annual installments that exceed a taxpayer's tax liability can be carried forward for five consecutive years.

LINE 5: The total available credit is the amount of this year's annual installment plus any amount carried forward from prior years.



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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
CREDIT FOR A CERTIFIED HISTORIC RESIDENTIAL
STRUCTURE

SC SCH. TC-22
(Rev.10/27/15)
3382

Placed in Service after JUNE 9, 2015

Attach to your Income Tax Return

20 18

Name As Shown On Tax Return

SSN

TEST O MAPLE

400-00-5104

Table with 2 columns: Description and Amount. Rows include: 1. Enter the amount of rehabilitation expenses... 4,356; 2. Enter 25% of the amount on line 1... 1,089; 3. Enter 33% of line 2... 359; 4. Enter the amount carried forward...; 5. Add lines 3 and 4... 359; 6. Enter your current year tax liability... 1,165; 7. Enter the lesser of lines 5 and 6... 359; 8. Subtract line 7 from line 5...

INSTRUCTIONS

The certified historic residential structure credit is available for "rehabilitation expenses" to a "certified historic residential structure," as those terms are defined below. The credit is available if the expenses are incurred in taxable years beginning after 2002 and if the property is placed in service after June 30, 2003.

The credit is 25% of rehabilitation expenses, which must exceed \$15,000 within a 36-month period. The credit has to be taken in equal installments over a 3-year period. Any unused amount from an installment can be carried forward for five years.

A taxpayer may not claim more than one credit on the same certified historic residential structure within 10 years.

A "certified historic residential structure" is an owner-occupied residence that is: (a) listed individually in the National Register of Historic Places; (b) considered by the State Historic Preservation Officer to contribute to the historic significance of a National Register Historic District; (c) considered by the State Historic Preservation Officer to meet the criteria for individual listing in the National Register of Historic Places; or (d) an outbuilding of an otherwise eligible property considered by the State Historic Preservation Officer to contribute to the historic significance of the property.

An "owner-occupied residence" is a building or portion of a building in which the taxpayer has an ownership interest, in whole or in part, in fee or by life estate or as the income beneficiary of a property trust, that is, after being placed in service, the residence of the taxpayer and is not: (a) actively used in a trade or business; (b) held for the production of income; or (c) held for sales or disposition in the ordinary course of the taxpayer's trade or business.

A property is "placed in service" when the rehabilitation is completed and allows for the intended use.

"Rehabilitation expenses" are expenses incurred by the taxpayer in the certified rehabilitation of a certified historic residential structure, and must be paid before the credit is claimed.

They include expenses for: (a) preservation and rehabilitation work done to the exterior of a certified historic residential structure; (b) repair and stabilization of historic structural systems; (c) restoration of historic plaster; (d) energy efficiency measures except insulation in frame walls; (e) repairs or rehabilitation of heating, air-conditioning, or ventilating systems; (f) repairs or rehabilitation of electrical or plumbing systems exclusive of new electrical appliances and electrical or plumbing fixtures; and (g) architectural and engineering fees.

**\*\*\*\*\*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. 37,638
- 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. 12,000
- 3. Subtract line 2 from line 1. Enter zero if line 2 is greater than line 1. . . . . 3. 25,638
- 4. Enter the amount of state and local income taxes or general sales taxes from federal Schedule A. . . . . 4. 997
- 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. 8,500
- 6. The lesser of line 3, line 4 or line 5. Enter this amount on SC1040 **line a**      6. 997



dor.sc.gov

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

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

**2018 CONTRIBUTIONS FOR CHECK-OFFS**

NAME <b>TEST O MAPLE</b>	YOUR SOCIAL SECURITY NUMBER <b>400-00-5104</b>
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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. ▶	1	00
2. Children's Trust Fund . . . . . 2. ▶	2	00
3. Eldercare Trust Fund . . . . . 3. ▶	3	00
4. SC Veterans' Trust Fund . . . . . 4. ▶	4	00
5. Donate Life South Carolina . . . . . 5. ▶	5	00
6. SC First Steps to School Readiness Fund . . . . . 6. ▶	6	00
7. War Between the States Heritage Trust Fund . . . . . 7. ▶	7	00
8. SC Litter Control Enforcement Program . . . . . 8. ▶	8	00
9. SC Law Enforcement Assistance Program . . . . . 9. ▶	9	00
10. K-12 Public Education Fund . . . . . 10. ▶	10	00
11. SC State Parks Fund . . . . . 11. ▶	11	00
12. SC Military Family Relief Fund . . . . . 12. ▶	12	00
13. SC Conservation Bank Trust Fund . . . . . 13. ▶	13	00
14. SC Financial Literacy Trust Fund . . . . . 14. ▶	14	00
15. SC State Forests Fund . . . . . 15. ▶	15	00
16. SC Department of Natural Resources Fund . . . . . 16. ▶	16	00
17. SC Association of Habitat Affiliates . . . . . 17. ▶	17	00
18. Total Contributions. Add Lines 1 through 17. Enter the total on Line 28 of SC1040 . . . . . 18. ▶	153	00

**See descriptions in instructions**

**STUDENT ELIGIBILITY FOR TUITION TAX CREDIT**

TEST O MAPLE  
400-00-5104

Did the student receive a high school diploma from one of the following:  
 A SC high school?  X  
 A high school home school program in SC in the manner required by law?  
 A preparatory high school outside SC while being a dependent of a parent or guardian who is a legal SC resident?  NO → **STOP NOT ELIGIBLE**  
 YES  X

When did the student receive the high school diploma? 06-2015  
 Did the student receive this diploma during or after May 2013?  NO → **STOP NOT ELIGIBLE**  
 YES  X

When did the student first enroll in a qualifying institution? 09-2015  
 (See Qualifying Colleges or Universities for complete list) Is the enrollment within 12 months after graduating from high school?  NO → **STOP NOT ELIGIBLE**  
 YES  X

Did the student qualify for in-state tuition during the tax year?  NO → **STOP NOT ELIGIBLE**  
 YES  X

Was the student admitted, enrolled and classified as a degree seeking undergraduate or was the student enrolled in a certificate or diploma program of at least one year?  NO → **STOP NOT ELIGIBLE**  
 YES  X

How many credit hours were completed in 2018? 35 Is it at least 30 credit hours or 30 equivalent hours?  NO → **STOP NOT ELIGIBLE**  
 X YES

Did the student attend one but not both Spring and Fall semester and complete at least 15 credit hours?  NO → **STOP NOT ELIGIBLE**  
 YES →

Did the student attend one but not both Spring and Fall semester at Converse, Erskine, or Wofford and complete the required equivalent hours?  NO → **STOP NOT ELIGIBLE**  
 YES →

Did the student complete the required equivalent hours that have been approved by the Disability Service Provider at the qualifying institution?  NO → **STOP NOT ELIGIBLE**  
 YES →

Are you claiming credit hours earned after 4 years from the date the student first enrolled in a qualifying college or university? Answer NO if additional time was granted due to medical necessity.  YES → **STOP NOT ELIGIBLE**  
 NO  X

Was the student in default on a student loan? Answer NO if the loan was paid in full.  YES → **STOP NOT ELIGIBLE**  
 NO  X

Did the student receive a LIFE or Palmetto Fellows Scholarship for all semesters attended?  YES → **STOP NOT ELIGIBLE**  
 NO  X

Has the student ever been found guilty of any felonies? Answer NO if the record has been expunged.  YES → **STOP NOT ELIGIBLE**  
 NO  X

Was the student found guilty of any alcohol or drug related misdemeanor during the year?  YES → **STOP NOT ELIGIBLE**  
 NO  X

**ELIGIBLE FOR TUITION TAX CREDIT**



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2018 TUITION TAX CREDIT

Complete one I-319 for each student. This form must be attached to the SC1040.
Check dor.sc.gov for SC Revenue Ruling # 09-3 for more information.

I-319
(Rev. 10/9/17)
3350

NAME OF TAXPAYER: TEST O MAPLE
SOCIAL SECURITY NUMBER: 400-00-5104

You must select one of the following:

Student [X] Parent [ ] Legal Guardian [ ] Other person eligible to claim student as a dependent [ ]

Did you pay the tuition? Yes [X] No [ ]

Did the student receive the LIFE or Palmetto Fellows Scholarship? Yes [ ] No [X] If yes, [ ] Spring 2018 [ ] Fall 2018

Student's First Name and Initial: TEST
Student's Last Name: MAPLE
Student's Social Security Number: 400-00-5104
Name of High School: MIDDLE CREEK HIGH SCHOOL
Month/Year Graduated: 06-2015
Name of Qualified College or University in which student was first enrolled: CLEMSON UNIVERSITY
Month/Year First Enrolled: 09-2015
Name of Qualified College or University attended during the tax year: CITADEL
Month/Year through Month/Year: 01-2016 06-2018

Credit Hours and Tuition Information

Table with 5 columns: Spring Term, Summer Term, Fall Term, Interim, Total. Row 1: 15, 15, 5, 35. Row 2: \$5,000, \$6,000, \$2,500, \$13,500.

What qualifies as tuition?

Qualified tuition means the amount charged by a college or university as a condition of enrollment and includes required fees. The cost of dorm rooms, books and meals are not included in tuition.

3. Tuition limit for 4 year independent College or University (if it applies)
(See instructions for tuition limit) 3. \$
4. Smaller of lines 2 (Total) or 3 (Enter amount from line 2 if line 3 does not apply.) 4. \$ 13,500

What do I need to list as a scholarship grant?

You must deduct any scholarship or grant used to pay qualified tuition before calculating the credit. Scholarship grants do not include grants not used to pay qualified tuition, student loans, IRC Section 127 educational assistance plans, payment for teaching, research or other services, or veteran educational assistance benefits.

5. Amount of scholarships and grants 5. \$ < >
6. Subtract line 5 from 4 6. \$ 13,500
7. Multiply line 6 by 50% (.25) 7. \$ 6,750
8. Credit limit (\$1,500 for 4 year college or university or 2 year college or university) 8. \$ 1,500
9. Enter the smaller of 7 or 8. This is your tuition tax credit. Enter on SC1040, line 21 9. \$ 1,500

If more than 1 form is completed, combine the tuition tax credit amounts and enter on SC1040, line 21.