

\*\*\*\*\*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. 26,415
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. 14,415
4. Enter the amount of state and local income taxes or general sales taxes from federal Schedule A. . . . . 4. 375
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. 3,500
6. The lesser of line 3, line 4 or line 5. Enter this amount on SC1040 **line a** 6. 375



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

Form with fields for Social Security Number (400-00-5108) and checkboxes for 'deceased' status.



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 D), last name (RICHARD), mailing address (94022 PATRICIA CT), city (ROCK HILL), state (SC), zip (29730), and phone number (803-898-5512).

- 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) [X] 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)



RICHARD

400-00-5108

**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>	0	<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>	375	00	
<b>b</b> Out-of-state losses. Type: _____	▶	<b>b</b>		00	
<b>c</b> Expenses related to National Guard and Military Reserve Income	▶	<b>c</b>		00	
<b>d</b> Interest income on obligations of states and political subdivisions other than South Carolina	▶	<b>d</b>		00	
<b>e</b> Other additions to income. Attach explanation. (see instructions)	▶	<b>e</b>		00	
<b>2</b> Add lines a through e and enter the total here. These are your <b>total additions</b> .	▶	<b>2</b>		375	00
<b>3</b> Add lines 1 and 2 and enter the total here.		<b>3</b>		375	00

**SUBTRACTIONS FROM FEDERAL TAXABLE INCOME**

<b>f</b> State tax refund, if included on your federal return	▶	<b>f</b>		00	
<b>g</b> Total and permanent disability retirement income, if taxed on your federal return	▶	<b>g</b>		00	
<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>		00	
<b>i</b> 44% of net capital gains held for more than one year	▶	<b>i</b>	113	00	
<b>j</b> Volunteer deductions (see instructions) Type: _____	▶	<b>j</b>		00	
<b>k</b> Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program	▶	<b>k</b>		00	
<b>l</b> Active Trade or Business Income deduction (see instructions)	▶	<b>l</b>		00	
<b>m</b> Interest income from obligations of the US government	▶	<b>m</b>		00	
<b>n</b> Certain nontaxable National Guard or Reserve Pay	▶	<b>n</b>		00	
<b>o</b> Social Security and/or railroad retirement, if taxed on your federal return	▶	<b>o</b>		00	
<b>p</b> Retirement Deduction (see instructions)					
<b>p-1</b> Taxpayer date of birth: _____	▶	<b>p-1</b>		00	
<b>p-2</b> Spouse date of birth: _____	▶	<b>p-2</b>		00	
<b>p-3</b> Surviving spouse date of birth of deceased spouse: _____	▶	<b>p-3</b>		00	
Military Retirement Deduction (see instructions)					
<b>p-4</b> Taxpayer date of birth: _____	▶	<b>p-4</b>		00	
<b>p-5</b> Spouse date of birth: _____	▶	<b>p-5</b>		00	
<b>p-6</b> Surviving spouse date of birth of deceased spouse: _____	▶	<b>p-6</b>		00	
<b>q</b> Age 65 and older deduction (see instructions)					
<b>q-1</b> Taxpayer date of birth: _____	▶	<b>q-1</b>		00	
<b>q-2</b> Spouse date of birth: _____	▶	<b>q-2</b>		00	
<b>r</b> Negative amount of federal taxable income	▶	<b>r</b>	18,863	00	
<b>s</b> Subsistence allowance _____ days @ \$8.00	▶	<b>s</b>		00	
<b>t</b> Dependents under the age of 6 years on December 31 of the tax year	▶	<b>t</b>		00	
<b>u</b> Consumer Protection Services	▶	<b>u</b>		00	
<b>v</b> Other subtractions (see instructions)	▶	<b>v</b>		00	
<b>w</b> South Carolina Dependent Exemption (see instructions)	▶	<b>w</b>		00	
<b>4</b> Add lines f through w and enter the total here. These are your <b>total subtractions</b> .	▶	<b>4</b>	<	18,976	00 >
<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>		0	00
<b>6</b> TAX on your South Carolina Income Subject to Tax (see SC1040TT)	▶	<b>6</b>		00	
<b>7</b> TAX on Lump Sum Distribution (attach SC4972)	▶	<b>7</b>		00	
<b>8</b> TAX on Active Trade or Business Income (attach I-335)	▶	<b>8</b>		00	
<b>9</b> TAX on excess withdrawals from Catastrophe Savings Accounts	▶	<b>9</b>		00	
<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>			00



RICHARD

400-00-5108

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.

Table with 3 columns: Description, Amount, Total. Rows 29-30 for tax due 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, penalties, 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.

Signature and Preparer information section. Includes fields for Your signature, Date, Spouse's signature, Preparer's printed name, Preparer's Signature, Date, Check if self-employed, PTIN, Firm name, 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