

1024

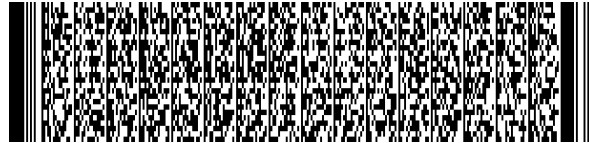


dor.sc.gov

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

SC1040
(Rev. 10/23/18)
3075

Form with fields for Social Security Numbers 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 first name, last name, spouse's name, mailing 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 4
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). Rows include Sally, Julius, Roger, and Jim.

30751184



CAESAR

400-00-5109

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	87,356	00
---	--	---	---	---------	--------	----

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		87,356	00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f	State tax refund, if included on your federal return	▶	f	1,621	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	1,500	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	16,440	00	
4	Add lines f through w and enter the total here. These are your total subtractions .	▶	4	<	19,561	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		67,795	00
6	TAX on your South Carolina Income Subject to Tax (see SC1040TT)	▶	6	4,238	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		4,238	00



CAESAR

400-00-5109

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 16-30 for Payments and Refundable Credits.

REFUND OPTIONS (subject to program limitations)
30a Mark one refund choice: [X] Direct Deposit (30b required) [] Debit Card* [] Paper Check
30b Direct Deposit (for US accounts only) Type: [X] Checking [] Savings
Routing Number (RTN) 123456780
Bank Account Number (BAN) 111222333

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.

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

*******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>64,000</u>	<u>45,480</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>0</u>	<u>0</u>
3. Add lines 1 and 2. This is your total earned income taxed to SC.	<u>64,000</u>	<u>45,480</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>0</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>64,000</u>	<u>45,480</u>

Compute the credit.

6. Enter the smaller of 5(a) or 5(b). Do not enter more than \$33,333.	<u>33,333</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>233</u>



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2018 TAX CREDITS

SC1040TC
(Rev. 10/5/17)
3913

NAME
TEST J & CLEO P CAESAR

YOUR SOCIAL SECURITY NUMBER
400-00-5109

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	\$ 0.00
6. <u>COMMUNITY DEVELOPMENT CREDIT</u>	6. 014	\$ 867.00
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. ▶	\$ 867.00
17. Enter the tax from SC1040, line 10	17.	\$ 4,238.00
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.	\$ 867.00

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.

1024

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**COMMUNITY DEVELOPMENT
TAX CREDIT**

Attach to your Income Tax Return

SC SCH. TC-14(Rev. 10/10/07)
3364**20** 18

Name As Shown On Tax Return

SS No. or Fed. EI No.

TEST J & CLEO P CAESAR

400-00-5109

Attach to this form a copy of the Certifying Form(s) DC-06075 from the S. C. Dept. of Commerce.**Computation of Tax Credit**

1. Amounts invested in year <u>2018</u> with a Community Development Corporation or Community Development Financial Institution.	\$	<u>3,885</u>
2. Eligible amount invested in year <u>2018</u> with a Community Development Corporation or Community Development Financial Institution (per the Dept. of Commerce).	\$	<u>2,300</u>
3. Multiply amount on line 2 by .33 (33%)	\$	<u>759</u>
4. Carryover of prior year(s) unused credit (attach schedule)	\$	<u>108</u>
5. Total Credit available (subject to income tax liability limitation) Enter this amount on the appropriate tax credit schedule.	\$	<u>867</u>

IMPORTANT: Attach copies of all certifying DC-06075 forms from the S.C. Dept. of Commerce.

General Instructions - Community Development Tax Credit

This credit applies against state income tax, bank tax, or an insurance company's premium tax. The credit amount of up to 33% of all amounts invested in a Community Development Corporation or in a Community Development Financial Institution is subject to the limitations discussed below.

- **No credit if claiming charitable contribution deduction.** A taxpayer who invests in a Community Development Financial Institution which is a tax-exempt nonprofit corporation, and who claims the investment as a deduction according to I.R.C. Section 170, does not qualify for the credit.
- **Certificate required.** A taxpayer may not claim the credit unless the entity in which he invests is certified at the time the investment is made. The taxpayer must obtain a certificate from the South Carolina Department of Commerce certifying: (1) that the entity into which the funds are invested is a Community Development Corporation or a Community Development Financial Institution; and (2) that the total of the credit taken by or available to the taxpayer and Community Development Tax Credits previously taken by or available to other taxpayers will not exceed a total of \$5,000,000.
GOOD-FAITH EXCEPTION: A taxpayer who has invested in good faith in a certified corporation or institution may claim the credit even if the Department of Commerce later revokes or does not renew the certification.
- **Disqualification for stock or equity interest redeemed within 5 years.** If the taxpayer invests in an entity in exchange for stock or other equity interest, and the stock or equity interest is redeemed by the entity within five years of the date it is acquired, the amount of credit attributable to the redeemed stock or equity interest is disallowed for that year and any previous year as if no credit had been allowed. Payment is due on the same date as the return for the taxable year in which the redemption took place.
- **Total credits limit for all years.** The total amount of Community Development Tax Credits allowed may not exceed \$5,000,000 for all taxpayers in all taxable years.
- **Annual total credits limit.** The total amount of Community Development Tax Credits allowed may not exceed \$1,000,000 for all taxpayers in a single taxable year.
- **Single entity limit.** A single Community Development Corporation or Community Development Financial Institution may not receive more than 25% of the total Community Development Tax Credits in any one taxable year.
- **Pro-rata reduction.** If the total amount of Community Development Tax Credits claimed by all taxpayers exceeds the total amount of credits allowed, the credits will be reduced proportionally.



dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

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

2018 CONTRIBUTIONS FOR CHECK-OFFS

NAME TEST J & CLEO P CAESAR	YOUR SOCIAL SECURITY NUMBER 400-00-5109
---	---

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. ▶	25	00
5. Donate Life South Carolina 5. ▶		00
6. SC First Steps to School Readiness Fund 6. ▶		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. ▶		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. ▶	25	00

See descriptions in instructions

STUDENT ELIGIBILITY FOR TUITION TAX CREDIT

TEST J & CLEO P CAESAR

400-00-5109

Did the student receive a high school diploma from one of the following:
A SC high school?
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

When did the student receive the high school diploma? 05-2015
Did the student receive this diploma during or after May 2013?

NO → STOP NOT ELIGIBLE

YES

When did the student first enroll in a qualifying institution? 06-2015
(See Qualifying Colleges or Universities for complete list) Is the enrollment within 12 months after graduating from high school?

NO → STOP NOT ELIGIBLE

YES

Did the student qualify for in-state tuition during the tax year?

NO → STOP NOT ELIGIBLE

YES

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

How many credit hours were completed in 2018? 27 Is it at least 30 credit hours or 30 equivalent hours?

NO

YES

YES

Did the student attend one but not both Spring and Fall semester and complete at least 15 credit hours?

NO

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

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

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

Was the student in default on a student loan? Answer NO if the loan was paid in full.

YES → STOP NOT ELIGIBLE

NO

Did the student receive a LIFE or Palmetto Fellows Scholarship for all semesters attended?

YES → STOP NOT ELIGIBLE

NO

Has the student ever been found guilty of any felonies? Answer NO if the record has been expunged.

YES → STOP NOT ELIGIBLE

NO

Was the student found guilty of any alcohol or drug related misdemeanor during the year?

YES → STOP NOT ELIGIBLE

NO

ELIGIBLE FOR TUITION TAX CREDIT



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2018 TUITION TAX CREDIT

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

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.

NAME OF TAXPAYER: TEST J & CLEO P CAESAR
SOCIAL SECURITY NUMBER: 400-00-5109

You must select one of the following:

Student [] Parent [x] 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: SALLY
Student's Last Name: CEASAR
Student's Social Security Number: 400-55-5125
Name of High School: OCONEE HIGH SCHOOL
Month/Year Graduated: 05-2015
Name of Qualified College or University in which student was first enrolled: UNIVERSITY OF SOUTH CAROL
Month/Year First Enrolled: 06-2015
Name of Qualified College or University attended during the tax year: SPARTANBURG TECHNICAL COL
Month/Year through Month/Year: 06-2018 08-2018
Name of Qualified College or University attended during the tax year: CONVERSE
Month/Year through Month/Year: 08-2018 12-2018

Credit Hours and Tuition Information

Table with 5 columns: Spring Term, Summer Term, Fall Term, Interim, Total. Row 1: Number of semester hours completed during tax year. Row 2: Qualified tuition paid.

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. \$ 5,757
4. Smaller of lines 2 (Total) or 3 (Enter amount from line 2 if line 3 does not apply.) 4. \$ 4,250

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. \$ < 400 >
6. Subtract line 5 from 4 6. \$ 3,850
7. Multiply line 6 by 50% (.25) 7. \$ 1,925
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

STUDENT ELIGIBILITY FOR TUITION TAX CREDIT

TEST J & CLEO P CAESAR

400-00-5109

Did the student receive a high school diploma from one of the following:
A SC high school?
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

When did the student receive the high school diploma? 06-2007
Did the student receive this diploma during or after May 2013?

NO → STOP NOT ELIGIBLE

YES

When did the student first enroll in a qualifying institution? 06-2007
(See Qualifying Colleges or Universities for complete list) Is the enrollment within 12 months after graduating from high school?

NO → STOP NOT ELIGIBLE

YES

Did the student qualify for in-state tuition during the tax year?

NO → STOP NOT ELIGIBLE

YES

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

How many credit hours were completed in 2018? 27 Is it at least 30 credit hours or 30 equivalent hours?

NO

YES

YES

Did the student attend one but not both Spring and Fall semester and complete at least 15 credit hours?

NO

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

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

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

Was the student in default on a student loan? Answer NO if the loan was paid in full.

YES → STOP NOT ELIGIBLE

NO

Did the student receive a LIFE or Palmetto Fellows Scholarship for all semesters attended?

YES → STOP NOT ELIGIBLE

NO

Has the student ever been found guilty of any felonies? Answer NO if the record has been expunged.

YES → STOP NOT ELIGIBLE

NO

Was the student found guilty of any alcohol or drug related misdemeanor during the year?

YES → STOP NOT ELIGIBLE

NO

ELIGIBLE FOR TUITION TAX CREDIT



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2018 TUITION TAX CREDIT

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

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.

NAME OF TAXPAYER: TEST J & CLEO P CAESAR
SOCIAL SECURITY NUMBER: 400-00-5109

You must select one of the following:

Student [] Parent [x] 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: JULIUS
Student's Last Name: BRUTUS
Student's Social Security Number: 400-55-5135
Name of High School: OCONEE HIGH SCHOOL
Month/Year Graduated: 06-2007
Name of Qualified College or University in which student was first enrolled: FURMAN UNIVERSITY
Month/Year First Enrolled: 06-2007
Name of Qualified College or University attended during the tax year: FURMAN UNIVERSITY
Month/Year through Month/Year: 06-2014 12-2014

Credit Hours and Tuition Information

Table with 5 columns: Spring Term, Summer Term, Fall Term, Interim, Total. Row 1: 12, 15, 27. Row 2: \$3,567, \$3,568, \$7,135.

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. \$ 5,405
4. Smaller of lines 2 (Total) or 3 (Enter amount from line 2 if line 3 does not apply.) 4. \$ 5,405

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. \$ < 3,000 >
6. Subtract line 5 from 4 6. \$ 2,405
7. Multiply line 6 by 50% (.25) 7. \$ 1,203
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. \$ 1,203

STUDENT ELIGIBILITY FOR TUITION TAX CREDIT

TEST J & CLEO P CAESAR

400-00-5109

Did the student receive a high school diploma from one of the following:
A SC high school?
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

When did the student receive the high school diploma? 06-2008
Did the student receive this diploma during or after May 2013?

NO → STOP NOT ELIGIBLE

YES

When did the student first enroll in a qualifying institution? 01-2009
(See Qualifying Colleges or Universities for complete list) Is the enrollment within 12 months after graduating from high school?

NO → STOP NOT ELIGIBLE

YES

Did the student qualify for in-state tuition during the tax year?

NO → STOP NOT ELIGIBLE

YES

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

How many credit hours were completed in 2018? 30 Is it at least 30 credit hours or 30 equivalent hours?

NO →

YES

YES

Did the student attend one but not both Spring and Fall semester and complete at least 15 credit hours?

NO

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

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

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

Was the student in default on a student loan? Answer NO if the loan was paid in full.

YES → STOP NOT ELIGIBLE

NO

Did the student receive a LIFE or Palmetto Fellows Scholarship for all semesters attended?

YES → STOP NOT ELIGIBLE

NO

Has the student ever been found guilty of any felonies? Answer NO if the record has been expunged.

YES → STOP NOT ELIGIBLE

NO

Was the student found guilty of any alcohol or drug related misdemeanor during the year?

YES → STOP NOT ELIGIBLE

NO

ELIGIBLE FOR TUITION TAX CREDIT



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2018 TUITION TAX CREDIT

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

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.

NAME OF TAXPAYER: TEST J & CLEO P CAESAR
SOCIAL SECURITY NUMBER: 400-00-5109

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: ROGER
Student's Last Name: CEASAR
Student's Social Security Number: 400-55-0007
Name of High School: OCONEE HIGH SCHOOL
Month/Year Graduated: 06-2008
Name of Qualified College or University in which student was first enrolled: CLEMSON UNIVERSITY
Month/Year First Enrolled: 01-2009
Name of Qualified College or University attended during the tax year: CLEMSON UNIVERSITY
Month/Year through Month/Year: 01-2014 12-2014

Credit Hours and Tuition Information

Table with 5 columns: Spring Term, Summer Term, Fall Term, Interim, Total. Row 1: Number of semester hours completed during tax year: 15, 15, 30. Row 2: Qualified tuition paid: \$4,567, \$4,567, \$9,134.

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. \$ 9,134

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. \$ 9,134
7. Multiply line 6 by 50% (.25) 7. \$ 4,567
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