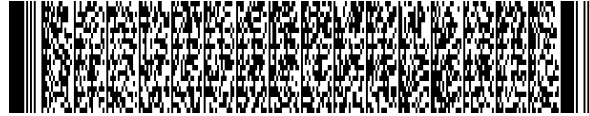




STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2020 INDIVIDUAL INCOME TAX RETURN

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



For the year January 1 - December 31, 2020, or fiscal tax year beginning 2020 and ending 2021

Main address and identification form with fields for name, address, city, state, ZIP, and phone number.

- Amended Return: Check if this is an Amended Return.
Check this box if you are a part-year or nonresident filing an SC Schedule NR.
Check this box only if you are filing a composite return on behalf of a Partnership or S Corporation.
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 YOUR FEDERAL FILING STATUS (1) Single (2) Married filing jointly (3) Married filing separately (4) Head of household (5) Qualifying widow(er)

Number of dependents claimed on your 2020 federal return 1
Number of dependents claimed that were under the age of 6 years as of December 31, 2020 1
Number of taxpayers age 65 or older, as of December 31 2020

DEPENDENTS

Table with columns: First name, Last name, Social Security Number, Relationship, Date of birth (MM/DD/YYYY)



ERTIA

INCOME AND ADJUSTMENTS

Your SSN 400-00-5102

2020

1	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 . . . . . ▶	1	Dollars	7,970	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	10,000	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	<b>Total additions</b> (add line a through line e) . . . . . ▶	2		10,000	00
3	Add line 1 and line 2 and enter the total here . . . . . ▶	3		17,970	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	
p-4	Military Retirement Deduction (see instructions) 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 (multiply _____ days by \$8) . . . . . ▶	s		00	
t	Dependents under the age of 6 years on December 31 of the tax year . . . . . ▶	t	4,260	00	
u	Consumer Protection Services . . . . . ▶	u		00	
v	Other subtractions (see instructions) . . . . . ▶	v		00	
w	South Carolina Dependent Exemption (see instructions) . . . . . ▶	w	4,260	00	
4	<b>Total subtractions</b> (add line f through line w) . . . . . ▶	4	<	8,520	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 <b>SOUTH CAROLINA INCOME SUBJECT TO TAX</b> . . . ▶	5		9,450	00
6	TAX on your South Carolina Income Subject to Tax (see SC1040TT) . . . . . ▶	6		226	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 line 6 through line 9 and enter the total here. This is your <b>TOTAL SOUTH CAROLINA TAX</b> . . . . . ▶	10		226	00



ERTIA

Your SSN 400-00-5102

**NON-REFUNDABLE CREDITS**

11 Child and Dependent Care (see instructions)	▶	11		00
12 Two Wage Earner Credit (see instructions)	▶	12		00
13 Other nonrefundable credits. Attach SC1040TC and other state returns	▶	13		00
14 Total nonrefundable credits (add line 11 through line 13)		14		00
15 Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here		15	226	00

**PAYMENTS AND REFUNDABLE CREDITS**

16 SC income tax withheld (attach W-2 or SC41)	▶	16	65	00
17 2020 Estimated Tax Payments	▶	17		00
18 Amount paid with extension	▶	18		00
19 Nonresident sale of real estate	▶	19		00
20 Other SC withholding (attach 1099)	▶	20	100	00
21 Tuition tax credit (attach I-319)	▶	21		00
22 Other refundable credits:				
22a Anhydrous Ammonia (attach I-333)	▶	22a	2,500	00
22b Milk Credit (attach I-334)	▶	22b	15,000	00
22c Classroom Teacher Expenses (attach I-360)	▶	22c	175	00
22d Parental Refundable Credit (attach I-361)	▶	22d	150	00
22e Motor Fuel Income Tax Credit (attach I-385)	▶	22e		00
Total refundable credits (add line 22a through line 22e)	▶	22	17,825	00

**AMENDED RETURN: Use Schedule AMD for line 23 calculation.**

23 Add line 16 through line 22 and enter the total here. These are your TOTAL PAYMENTS	▶	23	150	00
24 If line 23 is larger than line 15, subtract line 15 from line 23 and enter the overpayment		24		00
25 If line 15 is larger than line 23, subtract line 23 from line 15 and enter the amount due		25	76	00

**AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line 31.**

26 USE TAX due on online, mail-order, or out-of-state purchases	▶	26	0	00
Use Tax is based on your county's Sales Tax rate. See instructions for more information.				
If you certify that no Use Tax is due, check here <input checked="" type="checkbox"/>				
27 Amount of line 24 to be credited to your 2021 Estimated Tax	▶	27		00
28 Total Contributions for Check-offs (attach I-330)	▶	28		00
29 Add line 26 through line 28 and enter the total here		29		00
30 If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the amount to be refunded to you (line 30a check box entry is required) This is your REFUND	▶	30		00

**REFUND OPTIONS** (subject to program limitations)

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

30b Direct Deposit (for US accounts only) Type:  Checking  Savings

Routing Number (RTN)  Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32.

Bank Account Number (BAN)  1-17 digits

31 Add line 25 and line 29. If line 29 is larger than line 24, subtract line 24 from line 29, enter the total. This is your tax due		31	76	00
32 Late filing and/or late payment: Penalties Interest	Enter total here ▶	32		00
33 Penalty for Underpayment of Estimated Tax (attach SC2210)		33		00
Enter exception code from instructions here if applicable	▶	33		00
34 Add line 31 through line 33 and enter the total here. This is your BALANCE DUE	▶	34	76	00

**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 SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer. Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		Preparer's printed name JOHN DOE
Paid Preparer's Use Only	Preparer Signature Date	Check if self-employed <input type="checkbox"/> PTIN FEIN Phone

**MAIL TO: REFUNDS OR ZERO TAX:** SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100  
**BALANCE DUE:** Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105  
30753206



STATE OF SOUTH CAROLINA  
 DEPARTMENT OF REVENUE  
**AMENDED RETURN SCHEDULE**  
 Attach to your amended SC1040 Income Tax Return

**Sch. AMD**  
 (Rev. 5/22/20)  
 3735  
**20** \_\_\_\_\_

dor.sc.gov

First name and middle initial TEST N	Last name ERTIA	Suffix	Your Social Security Number 400-00-5102
Spouse's first name, if married filing jointly	Last name	Suffix	Spouse's Social Security Number

**Reasons for Amending (check all that apply)**

- ▶  Federal audit or other federal adjustment
- ▶  Federal amended return
- ▶  Net Operating Loss carryforward
- ▶  Change in filing status
- ▶  Change in dependents
- ▶  Change in tax credits
- ▶  Change to SC additions or subtractions
- ▶  Change to SC withholding
- ▶  Other

**Explanation of Changes**

Added \$10,000 of additions to expenses for national guard not entered  
 on original return

**Total Payments Worksheet**

1. Total payments, withholding, and refundable credits (Include corrected amounts from SC1040 line 16 through line 22e and any return payments you made)	1. <u>17,990 .00</u>
2. Amounts refunded to you for this period	2. <u>17,840 .00</u>
3. Amount of Use Tax from line 26 of original return	3. <u>.00</u>
4. Amount transferred to Estimated Tax from line 27 of original return	4. <u>.00</u>
5. Amount of Contributions for Check-offs from line 28 of original return	5. <u>.00</u>
6. Add line 2 through line 5	6. <u>17,840 .00</u>
7. Subtract line 6 from line 1	7. <u>150 .00</u>

Enter this amount on line 23 of your amended SC1040

**INSTRUCTIONS**

Beginning with tax year 2019, if you need to amend your return, file a new SC1040 and check the **Amended Return** box on the front. Complete the return as it should have been filed, including all schedules and attachments. Complete this Amended Return Schedule, and submit it with your amended SC1040.

**Reasons for amending:** Check each box for the reasons you are amending your SC1040. File an amended return if you were audited by the IRS or if you amended your federal tax return, unless there was no impact on your state return. An amended return is also necessary if you omitted income, claimed deductions or credits you were not entitled to, failed to claim deductions or credits you were entitled to, or changed your filing status.

# SC 1099 Special Withholding

TEST

ERTIA

1099G

400005102

RECIPIENT'S NAME (First and Last) TEST N ERTIA	Recipient's Social Security Number 400-00-5102	SC Taxes Withheld 100
		*Description 1099G

**\*Entry Must Be a Distribution From One of the Following:**

**1099G  
1099INT  
1099DIV**

**or  
Other**

**This form is for the electronic filing record only and should not be mailed to the SC Department of Revenue. The original document should be mailed.**

TEST

ERTIA

1024

STATE OF SOUTH CAROLINA  
 DEPARTMENT OF REVENUE  
**ANHYDROUS AMMONIA  
 ADDITIVE CREDIT**

**I-333**

(Rev. 7/2/19)  
3406

dor.sc.gov

**20 20**

Name

SSN or FEIN

TEST N ERTIA

400-00-5102

**This form must be attached to the SC1040, SC1065, SC1120, or SC1120S.**

1. Enter the amount you paid for the additive \$ 2,500

**Instructions:**

For taxable years beginning after 2004, a refundable credit against Individual or Corporate Income Tax is available to resident taxpayers engaged in the business of farming who use anhydrous ammonia for agricultural purposes.

Section 44-53-375(E)(2)(a)(ii) requires consumers to reformulate anhydrous ammonia with an additive that will prevent conversion of its active ingredients into methamphetamine or related substances.

The amount of the credit is equal to the amount paid by the taxpayer to purchase the additive.

**Social Security Privacy Act Disclosure**

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 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 SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

**The Family Privacy Protection Act**

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

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dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
MILK CREDIT

I-334
(Rev. 7/1/19)
3407
20 20

Table with 2 columns: Name (TEST N ERTIA) and SSN or FEIN (400-00-5102)

This form must be attached to the SC1040, SC1065, SC1120, or SC1120S.

- 1. Enter the number of pounds of milk produced and sold during Calendar Year 2020, as certified by the Commissioner of Agriculture . . . . . 1,000,000 lbs.
2. Enter \$2,500 if line 1 is greater than or equal to 500,000 pounds . . . . . \$ 2,500
3. Subtract 500,000 pounds from line 1 . . . . . 500,000 lbs.
4. Divide line 3 by 500,000 pounds and round down to the nearest whole number . . . . . 1
5. Multiply line 4 by \$1,250 . . . . . \$ 1,250
6. Add lines 2 and 5 . . . . . \$ 3,750
7. Enter the number of quarters in Calendar Year 2020 to which the credit applies, as certified by the Commissioner of Agriculture . . . . . 4
8. Multiply line 6 by line 7. Enter here and on the appropriate line of your tax return . . . . . \$ 15,000
This is the amount of the credit.

Instructions:

For taxable years beginning after 2004, a refundable credit against Individual or Corporate Income Tax is available to resident taxpayers engaged in the business of producing milk for sale. This refundable credit is based on the amount of milk produced and sold.

The credit amount is \$10,000 for the first 500,000 pounds of milk produced and sold below the production price over a calendar year, and \$5,000 for each additional 500,000 pounds of milk produced and sold below the production price during the calendar year. Credits must be prorated on a quarterly basis.

The SC Commissioner of Agriculture will certify to the SCDOR which producers are eligible to claim the credit and the amount of the credit.

The credit is allowed when the USDA Class I price of fluid milk in South Carolina drops below the production price as determined by the SC Department of Agriculture (SCDA). The production price is based on such factors as: (1) the average price of milk in the top five states where milk is imported to South Carolina; (2) the average transportation cost of importing milk from those five states; and (3) the cost of production in South Carolina. The SCDA regulations are available at agriculture.sc.gov.

Once all information is available, the average production price is posted on the SCDA website at agriculture.sc.gov and is available in the SC Commissioner of Agriculture's Office.

The SCDA provides a form to be completed and signed by all dairy producers filing for this credit. The form is for certifying the amount of milk produced and sold by a specific producer for the entire taxable year. The form includes a sworn statement by the producer regarding the accuracy of the information listed.

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**CLASSROOM TEACHER  
EXPENSES CREDIT**

dor.sc.gov

Name	SSN
TEST N ERTIA	400-00-5102

1. Are you a South Carolina classroom teacher?  
If you answered **NO, STOP. You do not qualify for this credit.** Yes  No
2. Were you fully reimbursed for your teacher supplies and materials?  
If you answered **YES, STOP. You do not qualify for this credit.** Yes  No
3. Amount you spent on teacher supplies and materials on or after July 1, 2020 . . . . . 3. \$ 2,500
4. Maximum credit amount . . . . . 4. \$ 275.00
5. Enter the lesser of line 3 or line 4 . . . . . 5. \$ 275
6. Amount of any reimbursement from the school or district . . . . . 6. \$ 100
7. **Allowable credit** (subtract line 6 from line 5) Do not enter an amount less than \$0 . . . . . 7. \$ 175  
Enter this amount on SC1040, line 22c.

**INSTRUCTIONS**

A South Carolina classroom teacher, including a classroom teacher at a South Carolina private school, who is not eligible for the teacher supplies reimbursement under a Budget Proviso, may claim a refundable credit on their 2020 Individual Income Tax return for qualifying expenses made on or after July 1, 2020.

The credit must be claimed on an original or amended SC1040, Individual Income Tax Return, **filed by June 30, 2021.**

The credit amount is \$275 or the amount you spent on teacher supplies and materials, whichever is less. The SCDOR may require verification of the credit claimed.

Include this completed form with the filing of your SC1040.

**Social Security Privacy Act Disclosure**

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 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 SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

**The Family Privacy Protection Act**

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.



1024

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

I-361
(Rev. 1/24/19)
3692

dor.sc.gov

2020 PARENTAL REFUNDABLE CREDIT

2020

Table with 2 columns: Information and SSN. Rows include: Your Name As Shown On Tax Return (TEST N ERTIA), Spouse's Name (if married filing jointly), Qualifying Student's Name (ANN SMITH), and Eligible School (EAST HIGH).

PART I. Qualifying Student Questionnaire

- a. Are you the parent or the legal guardian of this qualifying student? Yes [X] No [ ]
b. Does the student meet the definition of an "Exceptional needs child" as set forth in SC Code Ann. Regs. 43-243.1? Yes [X] No [ ]
c. Is the student a South Carolina Resident? Yes [X] No [ ]
d. Is the student eligible to be enrolled in a South Carolina secondary or elementary public school at the kindergarten or later year level for the 2020-2021 school year? Yes [X] No [ ]

If you answered "No" to any of the above questions, STOP. You are not eligible to claim this credit.

PART II. 2020 Parental Refundable Credit Calculations

- 1. Enter the total cost of tuition for the entire 2020-2021 school year 1. \$ 5,000
2. Maximum Parental Refundable Credit per qualifying student for the July 1, 2020 through June 30, 2021 school year 2. \$ 11,000.00
3. Enter the lesser of Line 1 and Line 2. If Line 1 and Line 2 equal \$11,000, then enter \$11,000 3. \$ 5,000
4. Total grants awarded to this qualifying student from Exceptional SC for the 2020-2021 school year 4. \$ 1,000
5. Available 2020 Parental Refundable Credit. Deduct Line 4 from Line 3 5. \$ 4,000
6. Enter total Parental Refundable Credit that was pre-approved by SCDOR for the 2020-2021 school year 6. \$ 150
7. Enter the lesser of Line 5 and Line 6. If negative, enter zero. This is your 2020 Parental Refundable Credit 7. \$ 150

IMPORTANT NOTE: Do not include parental credits from the 2019-2020 school year that were approved by SCDOR in 2020 because, as indicated in the approval letters, these parental credits were for the 2019 tax year.

PART III. Signature(s) and Date

I certify that all information on this application, including any attachment, is true and correct to the best of my knowledge.

Table with 4 columns: Sign Here, Your signature, Date, Spouse's signature (if married filing jointly).