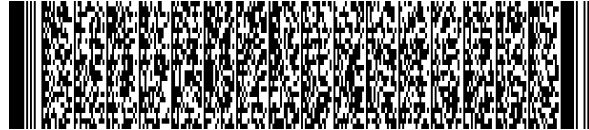




STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2020 INDIVIDUAL INCOME TAX RETURN

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
Number of dependents claimed that were under the age of 6 years as of December 31, 2020
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)



MAPLE

INCOME AND ADJUSTMENTS

Your SSN 400-00-5104

2020

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 25,173	00
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ADDITIONS TO FEDERAL TAXABLE INCOME

a	State tax addback, if itemizing on federal return (see instructions) ▶	a	1,036	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	Total additions (add line a through line e) ▶	2	11,036	00
3	Add line 1 and line 2 and enter the total here ▶	3	36,209	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	2,400	00
t	Dependents under the age of 6 years on December 31 of the tax year ▶	t		00
u	Consumer Protection Services ▶	u		00
v	Other subtractions (see instructions) ▶	v		00
w	South Carolina Dependent Exemption (see instructions) ▶	w		00

4	Total subtractions (add line f through line w) ▶	4	<	2,400	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		33,809	00	

6	TAX on your South Carolina Income Subject to Tax (see SC1040TT) ▶	6	1,846	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 TOTAL SOUTH CAROLINA TAX ▶	10	1,846	00



MAPLE

Your SSN 400-00-5104

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	1,846	00
14 Total nonrefundable credits (add line 11 through line 13)		14	1,846	00
15 Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here		15	0	00

PAYMENTS AND REFUNDABLE CREDITS

16 SC income tax withheld (attach W-2 or SC41)	▶	16	184	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		00
21 Tuition tax credit (attach I-319)	▶	21	1,500	00
22 Other refundable credits:				
22a Anhydrous Ammonia (attach I-333)	▶	22a		00
22b Milk Credit (attach I-334)	▶	22b		00
22c Classroom Teacher Expenses (attach I-360)	▶	22c		00
22d Parental Refundable Credit (attach I-361)	▶	22d		00
22e Motor Fuel Income Tax Credit (attach I-385)	▶	22e		00
Total refundable credits (add line 22a through line 22e)	▶	22		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	1,684	00
24 If line 23 is larger than line 15, subtract line 15 from line 23 and enter the overpayment		24	1,684	00
25 If line 15 is larger than line 23, subtract line 23 from line 15 and enter the amount due		25		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	171	00
29 Add line 26 through line 28 and enter the total here		29	171	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	1,513	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) ▶ 123456780 Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32.

Bank Account Number (BAN) ▶ 111222333 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		00
32 Late filing and/or late payment: Penalties Interest Enter total here	▶	32		00
33 Penalty for Underpayment of Estimated Tax (attach SC2210) 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		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 type="checkbox"/> No <input checked="" type="checkbox"/>		Preparer's printed name	
Paid Preparer's Use Only	Preparer Signature	Date	Check if self-employed <input type="checkbox"/> PTIN
	Firm name (or yours if self-employed), address, ZIP		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



dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2020 TAX CREDITS

SC1040TC
(Rev. 10/15/19)
3913

Name
TEST O MAPLE

Social Security Number
400-00-5104

Most tax credits are computed on separate tax credit schedules. **Attach tax credit schedules for all tax credits you claim, along with the SC1040TC Worksheet and the SC1040TC, to your Income Tax return. Tax credits may be disallowed if necessary schedules are not attached to your return.**

For line 6 through line 15, enter the credit description, the associated code, and the dollar amount of the credit claimed. You can find credit codes and descriptions, along with the required tax schedule for each credit, beginning on page 4.

Credit Description	Code	Amount
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 nonrefundable tax credits (add line 1 through line 15)	16. _____	\$ 2,952.00
17. Enter the tax from SC1040, line 10	17. _____	\$ 1,846.00
18. Enter the lesser of line 16 or line 17	18. _____	\$ 1,846.00

For an individual, enter this amount on SC1040, line 13.
For a Fiduciary, enter this amount on SC1041, line 10.

SC 1040 Filers: include this form and a complete copy of your federal return with your SC1040. If claiming credit for taxes paid to another state, also include a copy of each tax return filed with another state.

SC1041 or SC1065 Filers: Include this form with your SC1041 or SC1065.

TEST

MAPLE

1024

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

SC SCH. TC-1

(Rev. 7/17/19)

3114

20 20

dor.sc.gov

Name

SSN or FEIN

TEST O MAPLE

400-00-5104

List the items, purchase prices, and installation costs 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	Enter amount from lines 1, 2, or 3. File a separate TC-1 for each measure	2,110
5	Enter 25% of line 4	528
6	Maximum credit allowed	\$2,500
7	Lesser of lines 5 or 6	528
8	Enter the amount carried forward from previous years	
9	Add lines 7 and 8	528
10	Enter your current tax year liability	1,846
11	Enter the smaller of lines 9 or 10. This is the amount of credit you can use this year	528
12	Subtract line 11 from line 9. Unused credit can be carried forward for five years	

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

TEST

MAPLE

1024

STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
WATER RESOURCES CREDIT

SC SCH. TC-3

(Rev. 8/16/19)

3116

20 20

dor.sc.gov

Name TEST O MAPLE	SSN or FEIN 400-00-5104
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Location of property: Street address 7842 WEEPING WILLOW LANE
--

County	City	State	ZIP
	Myrtle Beach, SC	29577-3800	

- 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 instructions for items included in restoration cost) 2. _____
- 3. **Total** (add line 1 and line 2) 3. 3,800
- 4. Multiply line 3 by 25% (.25) 4. 950
- 5. Maximum amount of credit allowed 5. \$ 2,500
- 6. Enter the lesser of lines 4 or 5 here and on the appropriate tax credit schedule 6. 950

REQUIRED: Attach a construction permit issued by the South Carolina Department of Health and Environmental Control (SCDHEC) or proof of permit exemption issued by SCDHEC, the Natural Resources Conservation Service, or a local Soil and Water Conservation District.

INSTRUCTIONS

The Water Resources Credit encourages the construction of water storage and control structures for soil and water conservation, wildlife management, agriculture, and aquaculture purposes.

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.

An Income Tax credit is allowed for 25% of all allowable expenditures for the construction, installation, or restoration of ponds, lakes, other water impoundments, and water control structures designed for the purposes of water storage for irrigation, water supply, sediment control, erosion control or aquaculture and wildlife management.

The credit is limited to \$2,500. The maximum credit limit of \$2,500 is determined at the entity level for pass-through entities.

If the credit exceeds the tax liability, the excess may be carried forward for the next five taxable years.

1024

STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
**CREDIT FOR A GIFT OF LAND FOR CONSERVATION OR
 A QUALIFIED CONSERVATION CONTRIBUTION
 OF REAL PROPERTY**

SC SCH.TC-19

(Rev. 7/23/19)

3369

20 20

dor.sc.gov

Name	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	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
8. Enter the lesser of line 6 or line 7	8. \$ 1,054
9. Enter your current year tax liability	9. \$ 1,846
10. Enter the lesser of line 8 or 9. This is the amount of credit available for this year	10. \$ 1,054
11. Subtract line 10 from line 6. This amount may be carried forward until used	11. \$

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 Internal Revenue Code (IRC) Section 170 and meets the requirements of SC Code Section 12-6-5590. "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 given for conservation purposes as defined in Section 170(h)(4)(A) to a qualified conservation organization as described in Section 170(h)(3).

Line 3: The credit is limited to \$250 per acre. Wetland acreage lying within the intertidal zone does not count towards the calculation of this per acre cap.

Line 7: This credit is limited to \$52,500 for a taxpayer in any single tax year.

Line 10: This credit can be used along with other credits to offset any Income Tax owed by the person or entity claiming the credit. Any amounts not used because the credit is greater than the current year tax liability may be carried forward to succeeding years. The credit cannot be used against Corporation License Fee or any other fees.

Transfers

Unused credit may be transferred, devised, or distributed, with or without consideration, in accordance with SC Code Section 12-6-3515. To request approval of a credit transfer, see SC Revenue Procedure #08-1 at dor.sc.gov/policy. The credit must be claimed on a tax return before it can be transferred.

Transferees begin at line 4. Attach to your return a copy of the SCDOR letter approving the credit transfer.

How to Submit

If filing by paper, attach this to your Income Tax return. If filing online, keep a copy with your tax records.

1024

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC SCH.TC-21

(Rev. 8/5/19)
3380

dor.sc.gov

**CREDIT FOR A CERTIFIED HISTORIC STRUCTURE
PLACED IN SERVICE AFTER JUNE 9, 2015**

20 20

Name

SSN or FEIN

TEST O MAPLE

400-00-5104

1. Enter the amount of qualified rehabilitation expenditures under IRC Section 47 made to a property located in South Carolina, placed in service during this tax year.	1.	<u>1,836</u>
2. Enter 10% (or 25% -- see instructions) of the amount on line 1. This is the credit earned in the current year	2.	<u>184</u>
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.	3.	<u>61</u>
4. Enter the amount of unused credit carried forward from previous tax years	4.	<u> </u>
5. Add lines 3 and 4.	5.	<u>61</u>
6. Enter your current year tax liability	6.	<u>1,846</u>
7. Enter the lesser of lines 5 and 6. This is your current year credit. Enter this amount on the appropriate tax credit schedule	7.	<u>61</u>
8. Subtract line 7 from line 5. This is your credit carryover to future years.	8.	<u> </u>

INSTRUCTIONS

The certified historic structure credit is available against Income Tax or Corporate License Tax for qualified rehabilitation expenditures to a certified historic structure, as defined in IRC Section 47 and applicable Internal Revenue Service regulations. A rehabilitation project must meet all requirements for the federal 20% Income Tax credit under IRC Section 47.

Additional work done within five years by must be consistent with the Secretary of the Interior's Standards for Rehabilitation. The State Historic Preservation Officer may review and inspect the additional work. If the State Historic Preservation Officer determines the additional work is inconsistent with the Standards for Rehabilitation, any unused credit will be forfeited. If you disagree with the determination, you can file an appeal with the State Review Board, requesting a review.

Complete a separate TC-21 for each rehabilitated property. To claim a credit for rehabilitation expenses for a certified historic residential structure, complete TC-22.

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 South Carolina credit amount is 10% of the amount qualifying under IRC Section 47. You may elect a 25% tax credit instead of the 10% credit not to exceed \$1 million for each certified historic structure.

Line 3: The credit is claimed in equal installments over a three year period beginning with the tax year 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: You can carry forward for five consecutive years annual installments that exceed your tax liability.

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

1024

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC SCH.TC-22

(Rev. 8/21/19)

3382

CREDIT FOR A CERTIFIED
HISTORIC RESIDENTIAL STRUCTURE

2020

dor.sc.gov

Name

SSN

TEST O MAPLE

400-00-5104

1. Rehabilitation expenses made to a property located in South Carolina, placed in service during this tax year	1.	<u>4,356</u>
2. Credit amount earned (multiply line 1 by 25%)	2.	<u>1,089</u>
3. Annual installment amount (multiply line 2 by 33% for property placed in service this year, or enter the previous year's installment amount)	3.	<u>359</u>
4. Amount carried forward from prior tax years	4.	<u> </u>
5. Add line 3 and line 4	5.	<u>359</u>
6. Current year tax liability	6.	<u>1,846</u>
7. Current year credit (lesser of line 5 and line 6) Enter here and on the SC1040TC	7.	<u>359</u>
8. Unused credits (subtract line 7 from line 5) Unused credits can be carried forward for five years	8.	<u> </u>

INSTRUCTIONS

This credit is available for rehabilitation expenses to a certified historic residential structure, as defined below, for expenses 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 three year period. Any unused amount from an installment can be carried forward for five years. You may not claim more than one credit on the same certified historic residential structure within 10 years.

Before any work begins, contact the State Historic Preservation Officer (SHPO) to review all repairs, alterations, rehabilitation, and new construction on the certified historic residential structure and the property on which it is located. Repairs or alterations must be consistent with the Secretary of the Interior's Standards for Rehabilitation.

When the work is complete, you must receive certification from the SHPO verifying that the project meets the Standards for Rehabilitation. For a period of up to five years, any additional work must be consistent with the Standards for Rehabilitation. The SHPO has the right to inspect. If the SHPO finds that additional work doesn't meet the Standards for Rehabilitation, you must forfeit any unused credit, including any amounts carried forward. You may appeal SHPO decisions with the State Review Board.

Complete a separate TC-22 for each rehabilitated property. Learn more about this credit from the South Carolina Department of Archives and History at scdah.sc.gov.

Complete a TC-21 if claiming a credit for qualified rehabilitation expenditures for a certified historic structure that also qualifies for a federal credit under IRC Section 47.

Definitions

A certified historic residential structure is an owner-occupied residence that is:

- listed individually in the National Register of Historic Places
- considered by the State Historic Preservation Officer to contribute to the historic significance of a National Register Historic District
- considered by the State Historic Preservation Officer to meet the criteria for individual listing in the National Register of Historic Places
- an outbuilding of an otherwise eligible property considered by the historic significance of the property



dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

I-330
(Rev. 7/23/19)
3384

2020 CONTRIBUTIONS FOR CHECK-OFFS

NAME	SSN
TEST O MAPLE	400-00-5104

You can make contributions to the following organizations when you file your SC1040.

	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. SC Department of Archives and History 18. ▶	18	00
19. Total Contributions. Add Lines 1-17. Enter the total on Line 28 of SC1040 19 ▶	171	00

See descriptions in instructions

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.

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
 • a high school homeschool 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

Month and year student received their high school diploma. 06-2016
 Did the student receive this diploma during or after May 2015?
 NO → STOP NOT ELIGIBLE
 YES

Month and year the student first enrolled in a qualifying college or university. 09-2016
 (see instructions for a complete list of qualifying colleges and universities)
 Was this 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 did the student complete in 2020? 35
 Is it at least 30 credit hours or 30 equivalent hours?
 NO → STOP NOT ELIGIBLE
 YES YES

Did the student attend one semester, Spring or Fall, but not both, and complete at least 15 credit hours?
 NO → YES

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

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

Did the student earn credit hours after four 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

1024



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2020 TUITION TAX CREDIT

I-319
(Rev. 10/13/20)
3350

dor.sc.gov

Complete one I-319 for each student. Attach form to the SC1040.

Name of taxpayer: TEST O MAPLE
Social Security Number: 400-00-5104

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 2020 [] Fall 2020

Student's first name and middle 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: 06-2016

Name of qualified college or university in which student was first enrolled: CLEMSON UNIVERSITY
Month/Year first enrolled: 09-2016

Name of qualified college or university attended during the tax year: CITADEL
Month/Year through Month/Year: 01-2018 06-2020

Name of qualified college or university attended during the tax year:
Month/Year through Month/Year:

Name of qualified college or university attended during the tax year:
Month/Year through Month/Year:

Credit Hours and Tuition Information:

See Instructions for semester hours requirements and qualifying tuition definitions.

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

3. Tuition limit for 4-year independent college or university (if applicable) (See Instructions for tuition limit) 3. \$

4. Lesser of line 2 Total or line 3 (enter amount from line 2 Total if line 3 does not apply) 4. \$ 13,500

5. Amount of scholarships and grants (see Instructions for scholarship and grant information) 5. \$ < >

6. Subtract line 5 from line 4 6. \$ 13,500

7. Multiply line 6 by 50% 7. \$ 6,750

8. Credit limit 8. \$ 1,500

9. Enter the lesser of line 7 or line 8. This is your Tuition Tax Credit. Enter on SC1040, line 21 9. \$ 1,500
If you are completing more than one I-319, combine the Tuition Tax Credit amounts and enter the total on SC1040, line 21.

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