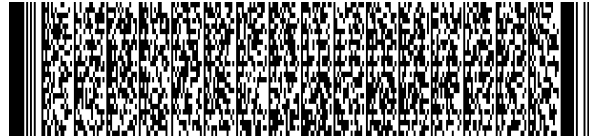




STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2020 INDIVIDUAL INCOME TAX RETURN

Your Social Security Number: 400-00-5109
Spouse's Social Security Number: 400-00-5116
Check if deceased boxes



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

First name and middle initial: TEST J
Last name: CAESAR
Spouse's first name: CLEO P
Last name: CAESAR
Mailing address: 15 IDES OF MARCH PKWY
City: WESTMINSTER
State: SC
ZIP: 29693
Daytime phone number: 803-898-5513

- 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 - enter spouse's SSN:
(4) Head of household (5) Qualifying widow(er)

Number of dependents claimed on your 2020 federal return: 4
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 5 columns: First name, Last name, Social Security Number, Relationship, Date of birth (MM/DD/YYYY). Rows include Sally Caesar, Julius Brutus, Roger Caesar, and Jim Brutus.



CAESAR

INCOME AND ADJUSTMENTS

Your SSN 400-00-5109

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	86,556	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		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			00
3	Add line 1 and line 2 and enter the total here . . . . . ▶	3		86,556	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	
p-4	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 (multiply _____ days by \$8) . . . . . ▶	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	17,040	00	
4	<b>Total subtractions</b> (add line f through line w) . . . . . ▶	4	<	20,161	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		66,395	00
6	TAX on your South Carolina Income Subject to Tax (see SC1040TT) . . . . . ▶	6	4,121	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		4,121	00



NON-REFUNDABLE CREDITS

Table with 3 columns: Line number, Amount, and Total. Rows include Child and Dependent Care, Two Wage Earner Credit, Other nonrefundable credits, Total nonrefundable credits, and Subtract line 14 from line 10.

PAYMENTS AND REFUNDABLE CREDITS

Table with 3 columns: Line number, Amount, and Total. Rows include SC income tax withheld, 2020 Estimated Tax Payments, Amount paid with extension, Nonresident sale of real estate, Other SC withholding, Tuition tax credit, and Other refundable credits (22a-22e).

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

Table with 3 columns: Line number, Amount, and Total. Rows include Add line 16 through line 22, Subtract line 15 from line 23, and Subtract line 23 from line 15.

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

Table with 3 columns: Line number, Amount, and Total. Rows include USE TAX due on online, mail-order, or out-of-state purchases, Amount of line 24 to be credited to your 2021 Estimated Tax, Total Contributions for Check-offs, Add line 26 through line 28, and Subtract line 29 from line 24.

REFUND OPTIONS (subject to program limitations)

Form for Refund Options including: 30a Mark one refund choice (Direct Deposit, Debit Card, Paper Check), 30b Direct Deposit (for US accounts only) Type (Checking, Savings), Routing Number (RTN), and Bank Account Number (BAN).

Table with 3 columns: Line number, Amount, and Total. Rows include Add line 25 and line 29, Late filing and/or late payment: Penalties Interest, Penalty for Underpayment of Estimated Tax, and Add line 31 through line 33.

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: Your signature, Date, Spouse's signature, Preparer's printed name, Preparer's Signature, Date, Check if self-employed, PTIN, Firm name, address, ZIP, FEIN, and 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

**\*\*\*\*\*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.

Beginning in 2019, the multiplier used in computing the Two Wage Earner Credit increases by \$3,333.00 each year until fully phased-in for tax year 2023. For 2020, the credit is computed at .007 of the lesser of \$40,000 or the South Carolina qualified earned income of the spouse with the lower South Carolina qualified earned income for the taxable year.

**Example** - You earned a salary taxed to South Carolina of \$40,000. 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 \$40,000 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.**

	<b>(a) You</b>	<b>(b) Your Spouse</b>
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). <b>Do not enter more than \$40,000.</b>	<u>40,000</u>
7. Multiply the amount on line 6 by .007. <b>Do not enter more than \$280.</b> Enter the amount here and on SC1040, line 12.	<u>280</u>



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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**2020 TAX CREDITS**

**SC1040TC**  
(Rev. 10/15/19)  
3913

Name  
TEST J & CLEO P CAESAR

Social Security Number  
400-00-5109

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)	100	\$ 0.00
2. Carryover of unused qualified credits	101	\$ 0.00
3. Excess Insurance Premium Credit	044	\$ 0.00
4. New Jobs Credit	004	\$ 0.00
5. Qualified Conservation Contribution Credit	019	\$ 0.00
6. COMMUNITY DEVELOPMENT CREDIT	014	\$ 108.00
7. _____	_____	\$ .00
8. _____	_____	\$ .00
9. _____	_____	\$ .00
10. _____	_____	\$ .00
11. _____	_____	\$ .00
12. _____	_____	\$ .00
13. _____	_____	\$ .00
14. _____	_____	\$ .00
15. _____	_____	\$ .00
16. Total nonrefundable tax credits (add line 1 through line 15)	16	\$ 108.00
17. Enter the tax from SC1040, line 10	17	\$ 4,121.00
18. Enter the lesser of line 16 or line 17 For an individual, enter this amount on SC1040, line 13. For a Fiduciary, enter this amount on SC1041, line 10.	18	\$ 108.00

**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

CAESAR

1024

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

**SC SCH. TC-14**

(Rev. 9/24/19)  
3364

**20** 20

dor.sc.gov

Name	SSN or FEIN
TEST J & CLEO P CAESAR	400-00-5109

1. Eligible amount invested in a community development corporation or community development financial institution (attach all certifying DC-06075 forms from SC Commerce)	1. \$ 3,885
2. Multiply line 1 by 33% for equity investments or 50% for cash donations	2. \$
3. Carryover of prior years' unused credit (attach schedule)	3. \$ 108
4. Total credit available (add line 2 and line 3)	4. \$ 108
5. Tax liability	5. \$ 4,121
6. Enter the lesser of line 4 and line 5 here and on the SC1040TC or SC1120TC	6. \$ 108
7. Unused credit (subtract line 6 from line 4) Unused credits can be carried forward for up to three years	7. \$

**INSTRUCTIONS**

A taxpayer investing in a certified community development corporation or a community development financial institution is allowed a credit under SC Code Section 12-6-3530 against state Income Tax, Bank Tax, or Insurance Premium Tax.

**Certificate requirement:** You cannot claim the credit unless you receive certification from SC Commerce that:

1. you are investing in a community development corporation or a community development financial institution
2. the credit available to you will not be more than the annual limit

If you invest in a certified corporation or institution in good faith, you may claim the credit even if SC Commerce later revokes or does not renew the certification.

**Credit limits:** Beginning with the 2019 tax year, the total amount of community development tax credits available to all taxpayers is \$6 million for all tax years. For a single year, the total amount available to all taxpayers is \$1 million.

A single community development corporation or community development financial institution may not receive more than 25% of the total credits authorized in any year.

For the first three quarters of the year, 25% of credits will be held in reserve for small, rural-based community development corporations. No single community development corporation or community development financial institution will be authorized to receive more than 15% of the total annual credits during the first three quarters of the year. During the fourth quarter of the year, all remaining tax credits will be available to all certified community development corporations or community development financial institutions.

SC Commerce will authorize credits on a first-come, first-served basis. Once the annual credit limit is reached, SC Commerce will not authorize any additional credits.

**Credit Disqualification:**

- If the community development financial institution you invest in is a tax-exempt nonprofit corporation and you claim the investment as a deduction according to Internal Revenue Code Section 170, you do not qualify for the credit.
- If you invest in an entity in exchange for stock or other equity interest, and the entity redeems the stock or equity interest within five years, the portion of the credit based on the stock or equity interest is disallowed. You must pay back any disallowed credit that was taken in a previous year on your return for the tax year of the redemption

33641028



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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

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

**2020 CONTRIBUTIONS FOR CHECK-OFFS**

NAME	SSN
TEST J & CLEO P CAESAR	400-00-5109

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

	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. SC Department of Archives and History . . . . . 18. ▶		00
19. Total Contributions. Add Lines 1-17. Enter the total on Line 28 of SC1040 . . . . . 19 ▶	25	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 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 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. 05-2017  
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. 06-2017  
(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? 27  
Is it at least 30 credit hours or 30 equivalent hours?

NO

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

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





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 J & CLEO P CAESAR
Social Security Number: 400-00-5109

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 2020 [ ] Fall 2020

Student's first name and middle 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: 05-2017
Name of qualified college or university in which student was first enrolled: UNIVERSITY OF SOUTH CAROL
Month/Year first enrolled: 06-2017
Name of qualified college or university attended during the tax year: SPARTANBURG TECHNICAL COL
Month/Year through Month/Year: 06-2019 08-2020
Name of qualified college or university attended during the tax year: CONVERSE
Month/Year through Month/Year: 08-2019 12-2020

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: 1. Number of semester hours completed during tax year. Row 2: 2. Qualified tuition paid.

- 3. Tuition limit for 4-year independent college or university (if applicable) (See Instructions for tuition limit) 3. \$ 5,757
4. Lesser of line 2 Total or line 3 (enter amount from line 2 Total if line 3 does not apply) 4. \$ 4,250
5. Amount of scholarships and grants (see Instructions for scholarship and grant information) 5. \$ < 400 >
6. Subtract line 5 from line 4 6. \$ 3,850
7. Multiply line 6 by 50% 7. \$ 1,925
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

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 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. 06-2017  
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. 06-2017  
(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? 27  
Is it at least 30 credit hours or 30 equivalent hours?

NO

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

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



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 J & CLEO P CAESAR
Social Security Number: 400-00-5109

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 2020 [ ] Fall 2020

Student's first name and middle 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: 06-2017

Name of qualified college or university in which student was first enrolled: FURMAN UNIVERSITY
Month/Year first enrolled: 06-2017

Name of qualified college or university attended during the tax year: FURMAN UNIVERSITY
Month/Year through Month/Year: 06-2020 12-2020

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: 12, 15, 27. Row 2: \$ 3,567, \$ 3,568, \$ 7,135.

3. Tuition limit for 4-year independent college or university (if applicable)
(See Instructions for tuition limit) 3. \$ 5,405

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

5. Amount of scholarships and grants (see Instructions for scholarship and grant information) 5. \$ < 3,000 >

6. Subtract line 5 from line 4 6. \$ 2,405

7. Multiply line 6 by 50% 7. \$ 1,203

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. \$ 1,203

If you are completing more than one I-319, combine the Tuition Tax Credit amounts and enter the total on SC1040, line 21.

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 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. 06-2015  
 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. 01-2016  
 (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? 30  
 Is it at least 30 credit hours or 30 equivalent hours?  
 NO → STOP NOT ELIGIBLE  
 YES

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



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 J & CLEO P CAESAR Social Security Number 400-00-5109

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 ROGER Student's last name CEASAR Student's Social Security Number 400-55-0007

Name of high school OCONEE HIGH SCHOOL Month/Year graduated 06-2015

Name of qualified college or university in which student was first enrolled Clemson University Month/Year first enrolled 01-2016

Name of qualified college or university attended during the tax year CLEMSON UNIVERSITY Month/Year through Month/Year 01-2020 12-2020

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, 0, 15, 0, 30. Row 2: \$ 4,567, \$ 0, \$ 4,567, \$ 0, \$ 9,134.

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. \$ 9,134

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

6. Subtract line 5 from line 4 6. \$ 9,134

7. Multiply line 6 by 50% 7. \$ 4,567

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.