



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

Form with fields for Social Security Numbers and 'Check if deceased' checkboxes for both taxpayer and spouse.



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 names, addresses, 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 5 columns: First name, Last name, Social Security Number, Relationship, Date of birth (MM/DD/YYYY)



HOAGIE

INCOME AND ADJUSTMENTS

Your SSN 400-00-5110

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 14,492	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	Total additions (add line a through line e) ▶	2		00
3	Add line 1 and line 2 and enter the total here ▶	3		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		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	<	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		0 00

6	TAX on your South Carolina Income Subject to Tax (see SC1040TT) ▶	6		00
7	TAX on Lump Sum Distribution (attach SC4972) ▶	7	314	00
8	TAX on Active Trade or Business Income (attach I-335) ▶	8	388	00
9	TAX on excess withdrawals from Catastrophe Savings Accounts ▶	9	1	00
10	Add line 6 through line 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX ▶	10		703 00



HOAGIE

Your SSN 400-00-5110

NON-REFUNDABLE CREDITS

11 Child and Dependent Care (see instructions)	▶	11		00
12 Two Wage Earner Credit (see instructions)	▶	12	35	00
13 Other nonrefundable credits. Attach SC1040TC and other state returns	▶	13		00
14 Total nonrefundable credits (add line 11 through line 13)		14	35	00
15 Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here		15	668	00

PAYMENTS AND REFUNDABLE CREDITS

16 SC income tax withheld (attach W-2 or SC41)	▶	16	202	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		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	202	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	466	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	988	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 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	988	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	1,454	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	1,454	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



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SCHEDULE NR
(Rev. 10/15/20)
3081

dor.sc.gov

2020 NONRESIDENT SCHEDULE

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

Your name TEST A HOAGIE	Your Social Security Number 400-00-5110	Spouse's first name TUNA S	Spouse's Social Security Number 400-00-5169
Dates of SC residency 05-23-2020 to 12-31-2020		Schedule NR is for Nonresidents or Part-year residents	
Attach to completed SC1040.			

INCOME AND EXCLUSIONS		INCOME AS SHOWN ON FEDERAL RETURN		SOUTH CAROLINA INCOME	
		COLUMN A		COLUMN B	
1	Wages, salaries, tips, etc.	35,772	00	5,350	00
2	Taxable interest income		00		00
3	Dividend income		00		00
4	State and local Income Tax refunds		00		
5	Alimony received		00		00
6	Business income or (loss)	20,000	00	15,000	00
7	Capital gain or (loss)	2,852	00	2,852	00
8	Other gains or (losses)		00		00
9	Taxable amount of IRA distributions		00		00
10	Taxable amount of pensions and annuities		00		00
11	Rents, royalties, partnerships, estates, trusts, etc.		00		00
12	Farm income or (loss)		00		00
13	Unemployment compensation		00		00
14	Taxable amount of Social Security benefits		00		
15	Other income		00		00
16	Total Income: Add line 1 through line 15	58,624	00	23,202	00
ADJUSTMENTS TO INCOME		FEDERAL ADJUSTMENT		SC ADJUSTMENT	
17	Educator expenses		00		00
18	Certain business expenses of reservists, performing artists, and fee-basis government officials		00		00
19	Health savings account deduction		00		00
20	Moving expenses for members of the Armed Forces		00		00
21	Deductible part of self-employment tax	1,414	00	1,061	00

*Attach To
SC1040*

SC adjustment cannot exceed 100% of federal adjustment. Continued on next page.



COLUMN A **COLUMN B**

22	Self-employed SEP, SIMPLE, and qualified plans	22		00		00
23	Self-employed health insurance deduction	23	1,313	00	985	00
24	Penalty on early withdrawal of savings	24		00		00
25	Alimony paid	25		00		00
26	IRA deduction	26		00		00
27	Student loan interest deduction	27		00		00
28	Tuition and fees deduction	28	2,500	00	990	00
29	Charitable contributions if you take the standard deduction	29		00		
30	Total adjustments: Add line 17 through line 29	30	5,227	00	3,036	00
31	Adjusted gross income: Subtract line 30 from line 16	31	53,397	00	20,166	00

SOUTH CAROLINA ADJUSTMENTS

ADDITIONS *Exc. catastrophe*

32	South Carolina additions	32			53	00
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SUBTRACTIONS

33	South Carolina dependent exemption (see instructions)	33				00
34	44% of net capital gains held for more than one year	34			375	00
35	Retirement deduction (see instructions)					
	a) Taxpayer (date of birth: _____)	35a				00
	b) Spouse (date of birth: _____)	35b				00
	c) Surviving spouse (date of birth of deceased spouse: _____)	35c				00
	Military retirement deduction (see instructions)					
	d) Taxpayer (date of birth: _____)	35d				00
	e) Spouse (date of birth: <u>04-15-1957</u>)	35e			500	00
	f) Surviving spouse (date of birth of deceased spouse: _____)	35f				00
36	Age 65 and older deduction (see instructions - must be a resident for part of the year)					
	a) Taxpayer (date of birth: <u>04-15-1947</u>)	36a			15,000	00
	b) Spouse (date of birth: _____)	36b				00
37	Deductions for dependents under 6 years of age on December 31 of the tax year (see instructions - must be resident for part of the year)					
	Date of birth: _____ SSN: _____					
	Date of birth: _____ SSN: _____	37				00
38	Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program	38				00
39	Active Trade or Business Income deduction (see instructions)	39			12,940	00
40	Consumer Protection Services	40				00
41	Other subtractions (see instructions)	41				00
42	Total South Carolina subtractions: Add line 33 through line 41	42			28,815	00
43	Total South Carolina adjustments: Subtract line 42 from line 32	43			(28,762)	00
44	SC modified adjusted gross income: Add Column B, line 31 and line 43	44			(8,596)	00

45 PRORATION:

Line 31, Column B divided by line 31, Column A = 37.77 % (do not exceed 100%)

46 DEDUCTIONS ADJUSTMENT:

If using the standard deduction, enter the amount from federal form on line 46.

If itemizing, **use the Schedule NR instructions**, and enter the amount from Part IV on line 46.

Enter the following amounts from the instructions:

Part I (Itemized Deduction)	<u>35,995</u>
Part II, Worksheet, line 6 (State Taxes)	<u>1,200</u>
Part III (Other Expenses)	_____

46	34,795	00
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47	Allowable deductions: Multiply line 46 by <u>37.77</u> % (from line 45)	47	<	13,142	00>
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48	South Carolina taxable income: Subtract line 47 from line 44, Column B. Enter the difference here and on				
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SC1040, line 5.	If line 48 is a negative figure, enter zero on SC1040, line 5	48		0	00
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Attach this form and a complete copy of your federal return to your SC1040. Check the **Schedule NR** box on the front of SC1040.

Do not submit Schedule NR separately. We cannot process your return if this form is submitted separately.

*******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.**

	(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.)	0	5,000
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.	15,000	0
3. Add lines 1 and 2. This is your total earned income taxed to SC.	15,000	5,000

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.	2,046	0
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.	12,954	5,000

Compute the credit.

6. Enter the smaller of 5(a) or 5(b). Do not enter more than \$40,000.	5,000
7. Multiply the amount on line 6 by .007. Do not enter more than \$280. Enter the amount here and on SC1040, line 12.	35

1024

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
ACTIVE TRADE OR BUSINESS INCOME
REDUCED RATE COMPUTATION

I-335
(Rev. 9/11/19)
3410
2020

dor.sc.gov

Attach I-335 and all supporting Worksheets to SC1040 or SC 1041

For the year January 1 - December 31, 2020, or fiscal tax year beginning 2020 and ending 2021
Your name TEST A HOAGIE Your SSN 400-00-5110
Spouse's name TUNA S Spouse's SSN 400-00-5169
1a. Enter amount from Worksheet 1, line 3 1a. \$ 13,940.00
1b. Enter total of amounts from each Worksheet 2, line 22, Column C. 1b. \$.00
1c. Add line 1a and line 1b 1c. \$ 13,940.00
2a. Enter any adjustments necessary because of at-risk rules, South Carolina net operating losses, and/or passive activity losses. Enter in brackets if the adjustment is negative 2a. \$.00
2b. Enter the deductible part of self-employment tax from your federal return on partnership income related to South Carolina. Do not include the amount from Worksheet 1, line 2. 2b. \$.00
2c. Subtract line 2b from line 2a. Enter in brackets if negative. 2c. \$.00
3. Add line 1c and line 2c. If zero or negative, stop. You do not qualify 3. \$ 13,940.00
4. Enter amounts reasonably related to personal services of the taxpayer, the taxpayer's spouse, or any person claimed as a dependent on the taxpayer's Income Tax return. Do not include amounts from W-2s or guaranteed payments for personal services. 4. \$ 1,000.00
[X] Check here if using Safe Harbor. See instructions for Safe Harbor amount to use.
5. Subtract line 4 from line 3. If greater than zero, enter on SC1040, line I; Schedule NR, line 39; or SC1041, Part I, line 2d. If zero or negative, stop. You do not qualify 5. \$ 12,940.00
6. Tax Year 2020 rate on qualifying active trade or business income 6. 3% (.03)
7. Multiply line 5 by line 6. Enter here and on SC1040, line 8 or on SC1041, line 9 7. \$ 388.00

NOTE: A taxpayer may decide annually to have eligible "active trade or business income" taxed at the reduced rate under SC Code Section 12-6-545 or continue to use the standard graduated 0% to 7% rates under SC Code Section 12-6-510 to compute South Carolina tax. For taxpayers filing a joint return, the election is effective for both taxpayers.

34101196

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STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
WORKSHEET 1
PASS-THROUGH INCOME FROM
A SOLE PROPRIETORSHIP
 Complete one Worksheet 1 for all Schedules C, C-EZ and F
 Attach Worksheet 1 to your return

I-335A
 (Rev. 9/11/19)
 3421
2020

For the year January 1 - December 31, 2020, or fiscal tax year beginning		2020 and ending	2021
Your name			Your SSN
TEST A HOAGIE			400-00-5110
Spouse's name			Spouse's SSN
TUNA S			400-00-5169

To use the flat tax rate on active trade or business income, an individual, estate, or trust with pass-through income from one or more Sole Proprietorships or single-member LLCs not taxed as corporations must complete Worksheet 1.

Complete only one Worksheet 1 for all federal Schedules C, C-EZ, and F.

- 1. South Carolina net profit (loss) all federal Schedules C, C-EZ, and F 1. \$ 15,000 .00
- 2. Deductible part of self-employment tax related to line 1. Enter the amount from federal 1040 if all business income is taxable to South Carolina 2. \$ 1,060 .00
- 3. Subtract line 2 from line 1 and enter here and on I-335, line 1a 3. \$ 13,940 .00

1024

STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
TAX ON LUMP-SUM DISTRIBUTIONS
 From Qualified Retirement Plans
 Attach to SC1040 or SC1041.

SC4972
 (Rev. 6/5/20)
 3107
2020

dor.sc.gov

Name
 TEST A & TUNA S HOAGIE

SSN or FEIN
 400-00-5110

Part I Complete this part to choose capital gain election (see federal instructions)

- 1. Capital gain reported in Box 3 of the 1099-R 1. 8,000
- 2. Multiply line 1 by 3.92%
 If you choose to use Part II, go to line 3. Otherwise, enter this amount on SC1040, line 7 or SC1041,
 line 9 2. 314

Part II Complete this part to choose the 10-year tax option (see federal instructions)

- 3. Amount from line 10 of federal 4972 3. 35,800
- 4. Retirement deduction (see instructions)
 - a) Taxpayer (date of birth: _____) 4a. _____
 - b) Spouse (date of birth: _____) 4b. _____
 - c) Surviving spouse (date of birth of deceased spouse: _____) 4c. _____
- 5. Age 65 and older deduction (see instructions)
 - a) Taxpayer (date of birth: _____) 5a. _____
 - b) Spouse (date of birth: _____) 5b. _____
- 6. Add line 4 and line 5. 6. _____
- 7. Total taxable amount (subtract line 6 from line 3) 7. 35,800
- 8. Current actuarial value of annuity from Box 8 of the 1099-R 8. _____
- 9. Adjusted total taxable amount. Add line 7 and line 8. If this amount is \$70,000 or more, skip line 10
 through line 13, enter this amount on line 14, then go to line 15 9. 35,800
- 10. Multiply line 9 by 50%, but **do not** enter more than \$10,000. 10. 10,000
- 11. Subtract \$20,000 from line 9. If less than zero, enter -0- 11. 15,800
- 12. Multiply line 11 by 20%. 12. 3,160
- 13. Minimum distribution allowance. Subtract line 12 from line 10 13. 6,840
- 14. Subtract line 13 from line 9 or enter the amount from line 9 if the amount is \$70,000 or more.
If line 8 is blank, skip line 15 through line 17, then go to line 18 14. 28,960
- 15. Divide line 8 by line 9 and enter the result as a decimal (round to at least four places) 15. _____
- 16. Multiply line 13 by the decimal on line 15 16. _____
- 17. Subtract line 16 from line 8 17. _____
- 18. Multiply line 14 by 10% 18. 2,896
- 19. Tax on amount from line 18. Use the Tax Computation Schedule on page 2 19. _____
- 20. Multiply line 19 by 10. If line 8 is blank, skip line 21 through line 23, and enter this amount on line 24,
 then go to line 25 20. _____

- 21. Multiply line 17 by 10% 21. _____
- 22. Tax on amount from line 21 (use the Tax Computation Schedule below) 22. _____
- 23. Multiply line 22 by 10 23. _____
- 24. Subtract line 23 from line 20. (multiple recipients, see federal instructions) 24. _____
- 25. Tax on lump-sum distribution. Add line 2 and line 24. Enter this amount on SC1040, line 7 or SC1041,
line 9 25. 314

INSTRUCTIONS

South Carolina provisions for lump-sum distributions are the same as the federal provisions. If you used the federal 4972 for a lump-sum distribution, you must use the SC4972 to compute the South Carolina tax.

Line 4: Retirement deduction

An individual under the age of 65 may deduct up to \$3,000 of qualified retirement income. An individual age 65 or older may deduct up to \$10,000 of qualified retirement income.

A surviving spouse receiving qualified retirement income from a deceased spouse may deduct up to \$3,000 or \$10,000, whichever would have applied, based on age, had the deceased spouse lived. The surviving spouse retirement deduction is in addition to the individual retirement deduction from their own plan.

The retirement deduction can be claimed on this form to the extent it is not claimed on the SC1040 or the Schedule NR. If an age 65 and older deduction has been claimed on the SC1040 or the Schedule NR, **do not** include any individual retirement deduction on line 4.

Line 5: Age 65 and older deduction

Beginning in the tax year that a resident individual reaches age 65, a deduction of \$15,000 can be claimed against **any** South Carolina income. This deduction is reduced by the amount of any individual retirement deduction. The age 65 and older deduction is not reduced by any surviving spouse retirement deduction.

The age 65 and older deduction can be claimed on line 5 to the extent it is not claimed on the SC1040 or the Schedule NR.

For additional information on the retirement deduction and age 65 and older deduction, see the 1040 instructions at dor.sc.gov/forms.

2020 Tax Computation Schedule for Line 19 and Line 22

If the amount on line 18 or line 21 is:

At least	But less than	Compute the tax as follows:
\$0	\$3,070	0% times the amount
3,070	6,150	3% times the amount less \$ 92
6,150	9,230	4% times the amount less \$ 154
9,230	12,310	5% times the amount less \$ 246
12,310	15,400	6% times the amount less \$ 369
15,400	or more	7% times the amount less \$ 523

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.