



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2019 INDIVIDUAL INCOME TAX RETURN

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



For the year January 1 - December 31, 2019, or fiscal tax year beginning 2019 and ending 2020

Main address and identification form with fields for first name, last name, spouse's name, mailing address, city, state, ZIP, and phone number.

- Amended Return: Check if this is an Amended Return. Attach Schedule AMD
Check this box if you are filing SC Schedule NR (Part-year/Nonresident)
Check this box only if filing a composite return on behalf of a Partnership or S Corporation. Do not check this box if you are an individual
Check this box if you have filed a federal or state extension
Check this box if you served in a military combat zone during the filing period

CHECK 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 2019 federal return
Number of dependents claimed that were under the age of 6 years on December 31, 2019
Number of taxpayers age 65 or older, as of December 31, 2019

DEPENDENTS

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



WHY

INCOME AND ADJUSTMENTS

Your SSN 400-00-5101

2019

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	97,144	00
---	---	---	---------	--------	----

ADDITIONS TO FEDERAL TAXABLE INCOME

a	State tax addback, if itemizing on federal return (see instructions) . . . . . ▶	a	100	00	
b	Out-of-state losses Type: _____ . . . . . ▶	b		00	
c	Expenses related to National Guard and Military Reserve Income . . . . . ▶	c		00	
d	Interest income on obligations of states and political subdivisions other than South Carolina . . . . . ▶	d		00	
e	Other additions to income. Attach explanation. (see instructions) . . . . . ▶	e		00	
2	Add line a through line e and enter the total here. These are your <b>total additions</b> . . . . . ▶	2		100	00
3	Add line 1 and line 2 and enter the total here . . . . . ▶	3		97,244	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	30,000	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 _____ days @ \$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	1,000	00	
v	Other subtractions (see instructions) . . . . . ▶	v		00	
w	South Carolina Dependent Exemption (see instructions) . . . . . ▶	w		00	

4	Add line f through line w and enter the total here. These are your <b>total subtractions</b> . . . . . ▶	4	<	31,000	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		66,244	00	

6	TAX on your South Carolina Income Subject to Tax (see SC1040TT) . . . . . ▶	6	4,122	00	
7	TAX on Lump Sum Distribution (attach SC4972) . . . . . ▶	7		00	
8	TAX on Active Trade or Business Income (attach I-335) . . . . . ▶	8	900	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		5,022	00



WHY

Your SSN 400-00-5101

NON-REFUNDABLE CREDITS

2019

Table with 3 columns: Line number, Description, Amount. Includes lines 11-15 for non-refundable credits.

PAYMENTS AND REFUNDABLE CREDITS

Table with 3 columns: Line number, Description, Amount. Includes lines 16-21 for payments and refundable credits.

22 Other refundable credits:

Table with 3 columns: Sub-line number, Description, Amount. Includes sub-lines 22a-22e.

Add lines 22a through 22e and enter the total here. These are your total refundable credits . . . . ▶ 22 371 00

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

Table with 3 columns: Line number, Description, Amount. Includes lines 23-25 for total payments and overpayment.

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 . . . . ▶

Table with 3 columns: Line number, Description, Amount. Includes lines 27-28.

Table with 3 columns: Line number, Description, Amount. Includes lines 29-30 for refund calculation.

REFUND OPTIONS (subject to program limitations)

Form for refund options including 30a (Direct Deposit, Debit Card, Paper Check) and 30b (Routing Number, Bank Account Number).

Table with 3 columns: Line number, Description, Amount. Includes lines 31-34 for tax due and balance due.

Pay online using our free tax portal, MyDORWAY, at dor.sc.gov/pay.

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Signature and identification section including fields for Your signature, Date, Spouse's signature, Preparer's printed name, Preparer's Signature, Date, Check if self-employed, PTIN, Firm name, address, ZIP, FEIN, and Phone No.

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

30753198



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

**Sch. AMD**  
 (Rev. 9/16/19)  
 3735

dor.sc.gov

First name and middle initial TEST I	Last name WHY	Suffix	Your Social Security Number 400-00-5101
Spouse's first name, if married filing jointly GWEN R	Last name KNOTT	Suffix	Spouse's Social Security Number 400-00-5201

**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 \$100 of withholding left off of original return.

**Total Payments Worksheet**

1. Total payments, withholding, and refundable credits (Include corrected amounts from SC1040 lines 16-22e and any return payments you made)	1. <u>7,521 .00</u>
2. Amounts already refunded to you for this period	2. <u>4,906 .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>100 .00</u>
6. Add line 2 through line 5	6. <u>5,006 .00</u>
7. Subtract line 6 from line 1	7. <u>2,515 .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.

## \*\*\*\*\*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 2018, 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 2019, the credit is computed at .007 of the lesser of \$36,667 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.)	22,931	58,713
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.	10,000	30,000
3. Add lines 1 and 2. This is your total earned income taxed to SC.	32,931	88,713

**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.	0	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.	32,931	88,713

**Compute the credit.**

6. Enter the smaller of 5(a) or 5(b). <b>Do not enter more than \$36,667.</b>	32,931
7. Multiply the amount on line 6 by .007. <b>Do not enter more than \$257.</b> Enter the amount here and on SC1040, line 12.	231



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**2019 TAX CREDITS**

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

Name  
TEST I WHY & GWEN R KNOTT

Social Security Number  
400-00-5101

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	\$ 2,424.00
2. Carryover of unused qualified credits . . . . .	2. 101	\$ 0.00
3. Excess Insurance Premium Credit . . . . .	3. 044	\$ 0.00
4. New Jobs Credit . . . . .	4. 004	\$ 0.00
5. Qualified Conservation Contribution Credit . . . . .	5. 019	\$ 0.00
6. _____ 6. ▶	▶	\$ .00
7. _____ 7. ▶	▶	\$ .00
8. _____ 8. ▶	▶	\$ .00
9. _____ 9. ▶	▶	\$ .00
10. _____ 10. ▶	▶	\$ .00
11. _____ 11. ▶	▶	\$ .00
12. _____ 12. ▶	▶	\$ .00
13. _____ 13. ▶	▶	\$ .00
14. _____ 14. ▶	▶	\$ .00
15. _____ 15. ▶	▶	\$ .00
16. Total nonrefundable tax credits (add line 1 through line 15) . . . . .	16. ▶	\$ 2,424.00
17. Enter the tax from SC1040, line 10 . . . . .	17.	\$ 5,022.00
18. Enter the lesser of line 16 or line 17 . . . . .	18.	\$ 2,424.00

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.



dor.sc.gov

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**Credit for Taxes  
Paid to Another State**

**SC1040TC**  
(Rev. 10/15/19)  
3913  
**2019**

**WORKSHEET FOR TAXES PAID TO** NC  
(enter name of state)

This credit is available for South Carolina residents and part-year residents only. Complete a separate worksheet for each state. Use the SC1040TC instructions to complete this worksheet. **Include the SC1040TC and SC1040TC Worksheet with your SC1040.**

	Dollars	Cents
1. South Carolina gross income (enter amount from instructions for line 1, E) . . . . . 1.	121,644	00
2. Portion of line 1 taxed by another state (see instructions) . . . . . 2.	58,713	00
3. Percentage (divide line 2 by line 1) Round to two decimal places. Cannot be greater than 100%. . . . . 3.	48.27	%
4. Amount of South Carolina tax from SC1040, line 10 . . . . . 4.	5,022	00
5. Tentative credit. (multiply line 3 by line 4) . . . . . 5.	2,424	00
6. Net tax due the other state on income from line 2 See instructions. Do not use withholding from W2 . . . . . 6.	2,576	00
7. Allowable credit (lesser of line 5 or line 6) . . . . . 7. Add the amounts from line 7 of each state worksheet, and enter the total on SC1040TC, line 1.	2,424	00

**WORKSHEET FOR TAXES PAID TO** \_\_\_\_\_  
(enter name of state)

This credit is available for South Carolina residents and part-year residents only. Complete a separate worksheet for each state. Use the SC1040TC instructions to complete this worksheet. **Include the SC1040TC and SC1040TC Worksheet with your SC1040.**

	Dollars	Cents
1. South Carolina gross income (enter amount from instructions for line 1, E) . . . . . 1.		00
2. Portion of line 1 taxed by another state (see instructions) . . . . . 2.		00
3. Percentage (divide line 2 by line 1) Round to two decimal places. Cannot be greater than 100% . . . . . 3.		%
4. Amount of South Carolina tax from SC1040, line 10 . . . . . 4.		00
5. Tentative credit. (multiply line 3 by line 4) . . . . . 5.		00
6. Net tax due the other state on the income from line 2 See instructions. Do not use withholding from W2 . . . . . 6.		00
7. Allowable credit (lesser of line 5 or line 6) . . . . . 7. Add the amounts from line 7 of each state worksheet, and enter the total on SC1040TC, line 1.		00



dor.sc.gov

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

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

**2019 CONTRIBUTIONS FOR CHECK-OFFS**

NAME	SSN
TEST I WHY & GWEN R KNOTT	400-00-5101

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. ▶		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. ▶	100	00
18. Total Contributions. Add Lines 1-17. Enter the total on Line 28 of SC1040 . . . . . 18. ▶	100	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.



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

**I-335**  
(Rev. 9/11/19)  
3410  
**2019**

dor.sc.gov

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

	For the year January 1 - December 31, 2019, or fiscal tax year beginning	2019 and ending	2020
Your name	TEST I WHY		Your SSN 400-00-5101
Spouse's name	GWEN R		Spouse's SSN 400-00-5201
1a.	Enter amount from Worksheet 1, line 3 . . . . .	1a.	\$ 50,000.00
1b.	Enter total of amounts from each Worksheet 2, line 22, Column C . . . . .	1b.	\$ 10,000.00
1c.	Add line 1a and line 1b . . . . .	1c.	\$ 60,000.00
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.	\$ 60,000.00
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.	\$ 30,000.00
	<input checked="" type="checkbox"/> 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.	\$ 30,000.00
6.	Tax Year 2019 rate on qualifying active trade or business income . . . . .	6.	<b>3% (.03)</b>
7.	Multiply line 5 by line 6. Enter here and on SC1040, line 8 or on SC1041, line 9 . . . . .	7.	\$ 900.00

**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.

dor.sc.gov

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  
**2019**

	2020
For the year January 1 - December 31, 2019, or fiscal tax year beginning	2019 and ending
Your name TEST I WHY	Your SSN 400-00-5101
Spouse's name GWEN R	Spouse's SSN 400-00-5201

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. \$ 50,000 .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. \$ \_\_\_\_\_ .00
3. Subtract line 2 from line 1 and enter here and on I-335, line 1a . . . . . 3. \$ 50,000 .00

1024

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**WORKSHEET 2**  
**PASS-THROUGH INCOME FROM A PARTNERSHIP  
OR S CORPORATION**  
Complete a separate Worksheet 2 for each SCK-1  
Attach each Worksheet 2 to your return

**I-335B**  
(Rev. 9/11/19)  
3422  
**2019**

dor.sc.gov

For the year January 1 - December 31, 2019, or fiscal tax year beginning 2019 and ending 2020

Your name TEST I WHY	Your SSN 400-00-5101
Spouse's name GWEN R	Spouse's SSN 400-00-5201

To use the flat rate on active trade or business income, an individual, estate, or trust with pass-through income from one or more Partnerships, S Corporations, or LLCs taxed as Partnerships or S Corporations must complete a separate Worksheet 2 for each Partnership, S Corporation, or LLC.

Complete a separate Worksheet 2 for each SCK-1.

Name of business:	Column A Federal K-1 amounts	Column B SCK-1 amounts	Column C SC active trade or business amounts
1. Ordinary business income (loss)	10,000	10,000	1. 10,000
2. Net rental real estate income (loss)			2.
3. Other net rental income (loss)			3.
4. Guaranteed payments *			4.
5. Interest income			5.
6. Ordinary/qualified dividends			
7. Royalties			7.
8. Net short-term capital gain (loss)			
9a. Net long-term capital gain (loss)			
9b. Collectibles (28%) gain (loss)			
9c. Unrecaptured section 1250 gain			
10. Net section 1231 gain (loss)			10.
11. Other income (loss)			11.
12. Section 179 deduction			12. ( )
13. Other deductions			
14. Self-employment earnings (loss) *			
15. Credits			
16. Foreign transactions			16.
17. Alternative minimum tax (AMT) items			
18. Tax exempt income and nondeductible expenses *			
19. Distributions *			
20. Items affecting shareholder basis **			
21. Other information			
22. Total of Column C			22. 10,000

Worksheet 2 combines elements of federal K-1s for the 1065 and the 1120-S.

\* Items on the 1065, Schedule K-1 but not on the 1120-S, Schedule K-1.

\*\* Items on the 1120-S, Schedule K-1 but not on the 1065, Schedule K-1.

Ownership Interest: \_\_\_\_\_ %

34221192

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

dor.sc.gov

Name	SSN
TEST I WHY	400-00-5101

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, 2019 . . . . . 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. \$ \_\_\_\_\_
7. Line 5 minus line 6 (Do not enter less than \$0.) . . . . . 7. \$ 275  
Enter this amount on SC1040, line 22c.

**NOTE:** The tax return claiming the credit **must be filed on or before June 30, 2020.**

**Instructions**

Any South Carolina classroom teacher, including a classroom teacher at a South Carolina private school, who is not eligible for the teacher supplies reimbursement under Budget Proviso 1A.9, may claim a refundable credit on their 2019 Individual Income Tax return for qualifying expenses made on or after July 1, 2019. This claim can be made on an original or amended tax return filed on or before June 30, 2020.

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

**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

**2018 MOTOR FUEL INCOME TAX CREDIT**
**I-385**  
 (Rev. 11/5/19)  
 3722

dor.sc.gov

NAME TEST I WHY	SSN/FEIN 400-00-5101
--------------------	-------------------------

**PART I - VEHICLE INFORMATION**

Vehicle 1		Vehicle 2	
Registered owner's name	WHY KNOTT	Registered owner's name	
Make	TRUCK	Make	
Model	FORD	Model	
Year	2010	Year	
SC license plate #	YZW0001	SC license plate #	
For a truck, is the empty weight 9,000 pounds or less and the gross weight 11,000 pounds or less? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, truck does not qualify for the credit		For a truck, is the empty weight 9,000 pounds or less and the gross weight 11,000 pounds or less? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, truck does not qualify for the credit	
Is the vehicle registered in the name of a sole proprietorship or disregarded LLC? If yes, check the box. <input checked="" type="checkbox"/>		Is the vehicle registered in the name of a sole proprietorship or disregarded LLC? If yes, check the box. <input type="checkbox"/>	
Did this vehicle replace a trade-in or totaled vehicle? If yes, check the box. <input type="checkbox"/>		Did this vehicle replace a trade-in or totaled vehicle? If yes, check the box. <input type="checkbox"/>	

**PART II - PREVENTATIVE MAINTENANCE COSTS INCURRED IN SOUTH CAROLINA**

(round to nearest whole dollar)

	Vehicle 1 - Maintenance Costs	Vehicle 2 - Maintenance Costs
1. New Tires	\$ 1,000 .00	\$ .00
2. Oil Changes	\$ 500 .00	\$ .00
3. Regular Maintenance	\$ 750 .00	\$ .00
4. Other	\$ 800 .00	\$ .00
<b>5. Total (add line 1 through line 4)</b>	<b>\$ 3,050 .00</b>	<b>\$ .00</b>

**PART III - INCREASE IN SOUTH CAROLINA MOTOR FUEL USER FEE**

	Vehicle 1 - User Fee Increase	Vehicle 2 - User Fee Increase
6. Number of Gallons of fuel purchased in SC	2,500	
7. x Average Motor Fuel User Fee Increase for 2019 (5 cents)	x .05	x .05
<b>8. Total (multiply line 6 by line 7)</b>	<b>125 .00</b>	<b>.00</b>

**PART IV - MOTOR FUEL INCOME TAX CREDIT COMPUTATION**

	Vehicle 1	Vehicle 2
9. Lesser of line 5 or line 8	125 .00	.00
10. Credit Adjustment Factor for 2018 (76.8%)	x .768	x .768
<b>11. Total vehicle credit (multiply line 9 by line 10)</b>	<b>96 .00</b>	<b>.00</b>
<b>TOTAL MOTOR FUEL INCOME TAX CREDIT (Vehicle 1 + Vehicle 2)</b>		<b>96 .00</b>

Do not mail the I-385 separately. Attach to your Income Tax Return

37222197