



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

Form with fields for Social Security Number and deceased status 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 name, 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 1
Number of dependents claimed that were under the age of 6 years on December 31, 2019 1
Number of taxpayers age 65 or older, as of December 31, 2019

DEPENDENTS

Table with columns: First name, Last name, Social Security Number, Relationship, Date of birth (MM/DD/YYYY). Row 1: TEST, ERTIA, 400-01-5103, SON, 10/15/2014



ERTIA

INCOME AND ADJUSTMENTS

Your SSN 400-00-5102

2019

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	8,270	00
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ADDITIONS TO FEDERAL TAXABLE INCOME

a	State tax addback, if itemizing on federal return (see instructions) ▶	a		00	
b	Out-of-state losses Type: _____ ▶	b		00	
c	Expenses related to National Guard and Military Reserve Income ▶	c	10,000	00	
d	Interest income on obligations of states and political subdivisions other than South Carolina ▶	d		00	
e	Other additions to income. Attach explanation. (see instructions) ▶	e		00	
2	Add line a through line e and enter the total here. These are your total additions ▶	2		10,000	00
3	Add line 1 and line 2 and enter the total here ▶	3		18,270	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 _____ days @ \$8 ▶	s		00	
t	Dependents under the age of 6 years on December 31 of the tax year ▶	t	4,190	00	
u	Consumer Protection Services ▶	u		00	
v	Other subtractions (see instructions) ▶	v		00	
w	South Carolina Dependent Exemption (see instructions) ▶	w	4,190	00	

4	Add line f through line w and enter the total here. These are your total subtractions ▶	4	<	8,380	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		9,890	00	

6	TAX on your South Carolina Income Subject to Tax (see SC1040TT) ▶	6	251	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		251	00



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Your SSN 400-00-5102

NON-REFUNDABLE CREDITS

2019

Table with 3 columns: Description, Amount, Total. Rows 11-15 for Non-refundable credits.

PAYMENTS AND REFUNDABLE CREDITS

Table with 3 columns: Description, Amount, Total. Rows 16-22 for Payments and Refundable Credits.

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

Table with 3 columns: Description, Amount, Total. Rows 23-25 for Amended Return calculations.

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

Table with 3 columns: Description, Amount, Total. Rows 26-30 for Tax due and Refund options.

REFUND OPTIONS (subject to program limitations)

Form for Refund Options including 30a (Mark one refund choice) and 30b (Direct Deposit details).

Table with 3 columns: Description, Amount, Total. Rows 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.

Signature and Preparer information section including fields for signature, date, and printed name.

MAIL TO: REFUNDS OR ZERO TAX: SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100

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

Reasons for Amending (check all that apply)

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

Explanation of Changes

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

Total Payments Worksheet

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

Enter this amount on line 23 of your amended SC1040

INSTRUCTIONS

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

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

SC 1099 Special Withholding

TEST

ERTIA

1099G

400005102

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

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

**1099G
1099INT
1099DIV**

**or
Other**

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

TEST

ERTIA

1024

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

I-333

(Rev. 7/2/19)
3406

dor.sc.gov

20 19

Name

SSN or FEIN

TEST N ERTIA

400-00-5102

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

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

Instructions:

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

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

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

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C.405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

The Family Privacy Protection Act

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

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dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
MILK CREDIT

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

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

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

- 1. Enter the number of pounds of milk produced and sold during Calendar Year 2019, as certified by the Commissioner of Agriculture 1,000,000 lbs.
2. Enter \$2,500 if line 1 is greater than or equal to 500,000 pounds \$ 2,500
3. Subtract 500,000 pounds from line 1 500,000 lbs.
4. Divide line 3 by 500,000 pounds and round down to the nearest whole number 1
5. Multiply line 4 by \$1,250 \$ 1,250
6. Add lines 2 and 5 \$ 3,750
7. Enter the number of quarters in Calendar Year 2019 to which the credit applies, as certified by the Commissioner of Agriculture 4
8. Multiply line 6 by line 7. Enter here and on the appropriate line of your tax return \$ 15,000
This is the amount of the credit.

Instructions:

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

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

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

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

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

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

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

dor.sc.gov

Name	SSN
TEST N ERTIA	400-00-5102

- Are you a South Carolina classroom teacher?
If you answered **NO, STOP. You do not qualify for this credit.** Yes No
- Were you fully reimbursed for your teacher supplies and materials?
If you answered **YES, STOP. You do not qualify for this credit.** Yes No
- Amount you spent on teacher supplies and materials on or after July 1, 2019 3. \$ 2,500
- Maximum credit amount 4. \$ 275.00
- Enter the lesser of line 3 or line 4 5. \$ 275
- Amount of any reimbursement from the school or district 6. \$ 100
- Line 5 minus line 6 (Do not enter less than \$0.) 7. \$ 175
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.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

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

dor.sc.gov

2019 PARENTAL REFUNDABLE CREDIT

2019

Table with 2 columns: Information (Name, Spouse's Name, Qualifying Student's Name, Eligible School) and SSN. Values include TEST N ERTIA, ANN SMITH, and EAST HIGH.

PART I. Qualifying Student Questionnaire

- a. Are you the parent or the legal guardian of this qualifying student? Yes [X] No []
b. Does the student meet the definition of an "Exceptional needs child" as set forth in SC Code Ann. Regs. 43-243.1? Yes [X] No []
c. Is the student a South Carolina Resident? Yes [X] No []
d. Is the student eligible to be enrolled in a South Carolina secondary or elementary public school at the kindergarten or later year level for the 2019-2020 school year? Yes [X] No []

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

PART II. 2019 Parental Refundable Credit Calculations

- 1. Enter the total cost of tuition for the entire 2019-2020 school year 1. \$ 5,000
2. Maximum Parental Refundable Credit per qualifying student for the July 1, 2019 through June 30, 2020 school year 2. \$ 11,000.00
3. Enter the lesser of Line 1 and Line 2. If Line 1 and Line 2 equal \$11,000, then enter \$11,000 3. \$ 5,000
4. Total grants awarded to this qualifying student from Exceptional SC for the 2019-2020 school year 4. \$ 1,000
5. Available 2019 Parental Refundable Credit. Deduct Line 4 from Line 3 5. \$ 4,000
6. Enter total Parental Refundable Credit that was pre-approved by SCDOR for the 2019-2020 school year 6. \$ 150
7. Enter the lesser of Line 5 and Line 6. If negative, enter zero. This is your 2019 Parental Refundable Credit 7. \$ 150

IMPORTANT NOTE: Do not include parental credits from the 2018-2019 school year that were approved by SCDOR in 2019 because, as indicated in the approval letters, these parental credits were for the 2018 tax year.

PART III. Signature(s) and Date

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

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