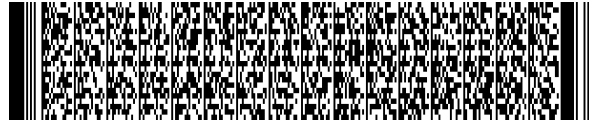




STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2019 INDIVIDUAL INCOME TAX RETURN

Form with Social Security Numbers: Your Social Security Number 400-00-5103, Spouse's Social Security Number 400-00-5130, and checkboxes for deceased status.



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

Main personal information form including fields for First name and middle initial (TEST N), Last name (MARTHA), Spouse's first name (SARA), Mailing address (215 LAID BACK WAY), City (COLUMBIA), State (SC), ZIP (29211), and Daytime phone number (803-898-5553).

- 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. Name of the combat zone: _____

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)



MARTHA

INCOME AND ADJUSTMENTS

Your SSN 400-00-5103

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	211,870	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: <u>RENTAL</u> ▶	b	150	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	200	00	
e	Other additions to income. Attach explanation. (see instructions) ▶	e	50	00	OTHER
2	Add line a through line e and enter the total here. These are your total additions ▶	2		400	00
3	Add line 1 and line 2 and enter the total here ▶	3		212,270	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 checked="" type="checkbox"/> Other <u>OTHER</u> ▶	h	150	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	75	00	
l	Active Trade or Business Income deduction (see instructions) ▶	l		00	
m	Interest income from obligations of the US government ▶	m	140	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: <u>08-13-1952</u>) ▶	p-2	5,500	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: <u>08-13-1952</u>) ▶	q-2	9,500	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		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 total subtractions ▶	4	<	15,365	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		196,905	00
6	TAX on your South Carolina Income Subject to Tax (see SC1040TT) ▶	6	13,268	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		13,268	00



MARTHA

Your SSN 400-00-5103

NON-REFUNDABLE CREDITS

2019

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

PAYMENTS AND REFUNDABLE CREDITS

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

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

Table with 3 columns: Line number, Description, Amount. Rows 23-25 for Total Payments and adjustments.

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, Description, Amount. Rows 26-30 for Use Tax and Refund calculation.

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: Line number, Description, Amount. Rows 31-34 for Total 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

*******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.)	<u>12,300</u>	<u>225,000</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>12,300</u>	<u>225,000</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>12,300</u>	<u>225,000</u>

Compute the credit.

6. Enter the smaller of 5(a) or 5(b). Do not enter more than \$36,667.	<u>12,300</u>
7. Multiply the amount on line 6 by .007. Do not enter more than \$257. Enter the amount here and on SC1040, line 12.	<u>86</u>

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**UNDERPAYMENT OF ESTIMATED TAX
BY INDIVIDUALS, ESTATES, AND TRUSTS**

SC2210
(Rev. 2/4/19)
3098
2019

dor.sc.gov

▶ Attach to SC1040 or SC1041

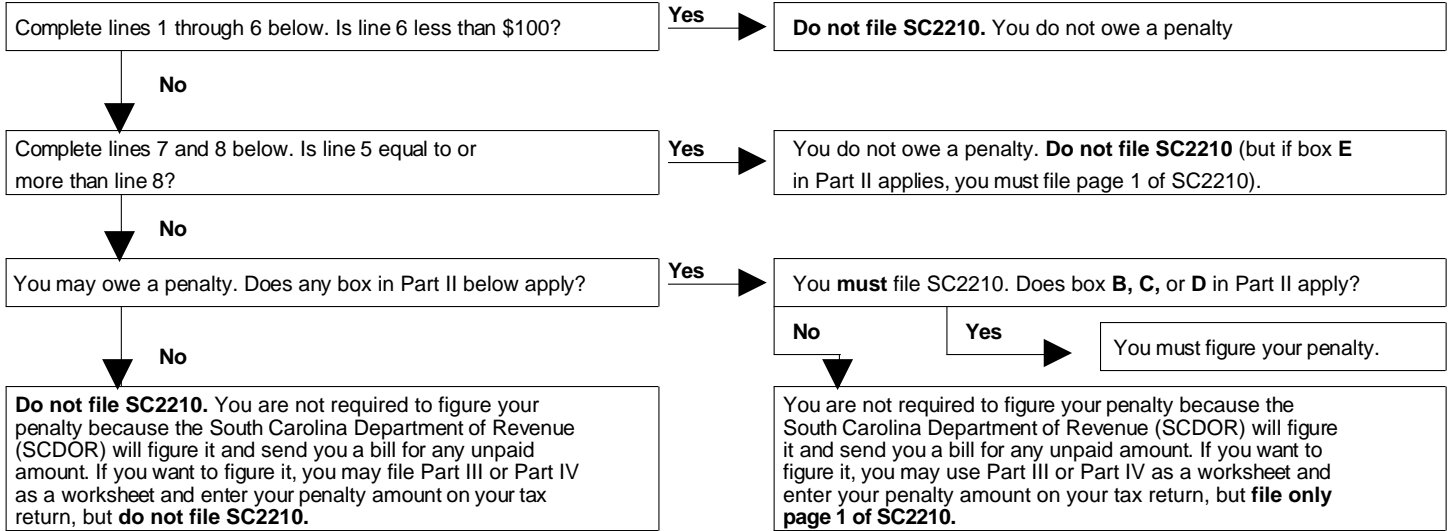
Name(s) as shown on SC1040 or SC1041

Social Security Number

TEST N & SARA MARTHA

400-00-5103

Do You Have To File SC2210?



Part I Required Annual Payment

1 Enter your 2019 tax after credits from SC1040, line 15 or SC1041, line 13	1	13,182
2 Enter total of refundable credits from SC1040, lines 21 and 22	2	
3 Current year tax. Subtract line 2 from line 1. If less than \$100, stop; you do not owe a penalty. Do not file SC2210	3	13,182
4 Multiply line 3 by 90% (.90)	4	11,864
5 Withholding taxes. Add SC1040, lines 16, 19, and 20. Do not include any Estimated Tax payments or amounts paid with request for extension on this line	5	600
6 Subtract line 5 from line 3. If the result is less than \$100, stop; you do not owe a penalty. Do not file SC2210	6	12,582
7 Enter the tax shown on your 2018 tax return (110% of that amount if the adjusted gross income shown on that return is more than \$150,000, or, if married filing separately for 2019, more than \$75,000)	7	8,500
8 Required annual payment. (Enter the smaller of line 4 or line 7)	8	8,500

Next: Is line 8 more than line 5?

- No.** You do not owe a penalty. Do not file SC2210 unless box E below applies.
- Yes.** You may owe a penalty, but do not file SC2210 unless one or more boxes in Part II below applies.

- If box **B, C, or D** applies, you must figure your penalty and file SC2210
- If only box **A or E** (or both) applies (but not **B, C, or D**), file only page 1 of SC2210. You are not required to figure your penalty; the SCDOR will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but file only page 1 of SC2210.

Part II Reasons For Filing - Check applicable boxes. If none apply, do not file SC2210.

- A You request a **waiver** (see instructions for **waiver of penalty**) of your entire penalty. You must check this box and file page 1 of SC2210, but you are not required to figure your penalty.
- B You request a waiver (see instructions for **waiver of penalty**) of part of your penalty. You must figure your penalty and waiver amount and file **SC2210**.
- C Your income varied during the year and your penalty is reduced or eliminated when figured using the **Annualized Income Installment Method**. (see instructions). Complete federal Schedule AI for South Carolina purposes and file SC2210.
- D Your penalty is lower when figured by treating the South Carolina Income Tax withheld from your wages as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file SC2210.
- E You filed or are filing a joint return for either 2018 or 2019, but not for both years, and line 7 above is smaller than line 4 above. You must file page 1 of SC2210, but you are **not** required to figure your penalty (unless box **B, C, or D** applies).

Part III Short Method

You may use the short method if:

- You made no Estimated Tax payments (or your only payments were South Carolina Income Tax withheld) **or**
- You paid Estimated Tax in **equal** amounts on your due dates.

You must use the regular method (Part IV) instead of the short method if:

- You made any Estimated Tax payments late, **or**
- You checked box **C** or **D** in Part II.

Note: *If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.*

9	Enter the amount from SC2210, line 8		8,500										
10	Enter the amount, if any, from SC2210, line 5	10	600										
11	Enter the total amount, if any, of Estimated Tax payments you made	11											
12	Add lines 10 and 11	12	600										
13	Total underpayment for year. Subtract line 12 from line 9. If zero or less, stop here; you do not owe the penalty. Do not file SC2210 unless you checked box E in Part II.	13	7,900										
14	Multiply line 13 by .03603 and enter result	14	285										
15	<ul style="list-style-type: none"> • If the amount on line 13 was paid on or after 4/15/19, enter -0-. • If the amount on line 13 was paid before 4/15/19, make the following computation to find the amount to enter on line 15. <div style="margin-left: 40px;"> <table style="border: none;"> <tr> <td style="text-align: right;">Amount on</td> <td></td> <td style="text-align: right;">Number of days paid</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">line 13</td> <td style="text-align: center;">X</td> <td style="text-align: right;">before 4/15/19</td> <td style="text-align: center;">X</td> <td style="text-align: right;">.00016</td> </tr> </table> </div>	Amount on		Number of days paid			line 13	X	before 4/15/19	X	.00016	15	
Amount on		Number of days paid											
line 13	X	before 4/15/19	X	.00016									
16	Penalty. Subtract line 15 from line 14. Enter the result here and on SC1040, line 33 or SC1041, line 19. If you are due a refund, subtract penalty from overpayment and show amount on SC1040, line 30 or SC1041, line 22	16	285										