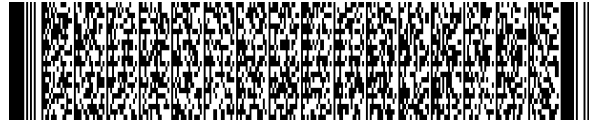




STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2019 INDIVIDUAL INCOME TAX RETURN

Form with Social Security Numbers and deceased checkboxes. Includes fields for 'Your Social Security Number' (400-00-5107) and 'Spouse's Social Security Number' (400-00-5153).



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 (TEST U), last name (GRASS), spouse's name (MAY B), mailing address (74131 FESCUE DR), city (FAIRFAX), state (SC), ZIP (29827), and phone number (803-898-5541).

- 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 6
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 1

DEPENDENTS

Table with 5 columns: First name, Last name, Social Security Number, Relationship, Date of birth (MM/DD/YYYY). Rows include TIMOTHY, MARY, DAVID, and SUSAN.



GRASS

INCOME AND ADJUSTMENTS

Your SSN 400-00-5107

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	70,700	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	Add line a through line e and enter the total here. These are your total additions ▶	2			00
3	Add line 1 and line 2 and enter the total here ▶	3		70,700	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: <u>01-01-1951</u>) ▶	p-4	20,000	00	
p-5	Spouse (date of birth: <u>08-22-1966</u>) ▶	p-5	11,700	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) OTHER ▶	v	1,000	00	
w	South Carolina Dependent Exemption (see instructions) ▶	w	25,140	00	
4	Add line f through line w and enter the total here. These are your total subtractions ▶	4	<	62,030	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		8,670	00
6	TAX on your South Carolina Income Subject to Tax (see SC1040TT) ▶	6		194	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		194	00



GRASS

Your SSN 400-00-5107

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 16-22 for payments and refundable credits.

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

Table with 3 columns: Line number, Description, Amount. Includes lines 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: Line number, Description, Amount. Includes lines 26-30 for tax due and refund calculations.

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. 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.

Signature and preparer information section including fields for signature, date, spouse's signature, and preparer details.

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 \$33,333 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>45,100</u>	<u>17,500</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>45,100</u>	<u>17,500</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>800</u>	<u>400</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>44,300</u>	<u>17,100</u>

Compute the credit.

6. Enter the smaller of 5(a) or 5(b). Do not enter more than \$33,333.	<u>17,100</u>
7. Multiply the amount on line 6 by .007. Do not enter more than \$233. Enter the amount here and on SC1040, line 12.	<u>120</u>



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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

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

2019 CONTRIBUTIONS FOR CHECK-OFFS

NAME	SSN
TEST U & MAY B GRASS	400-00-5107

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

	Dollars	Cents
1. Endangered Wildlife Fund 1. ▶	1	00
2. Children's Trust Fund 2. ▶	5	00
3. Eldercare Trust Fund 3. ▶	5	00
4. SC Veterans' Trust Fund 4. ▶	5	00
5. Donate Life South Carolina 5. ▶	1	00
6. SC First Steps to School Readiness Fund 6. ▶	1	00
7. War Between the States Heritage Trust Fund 7. ▶	1	00
8. SC Litter Control Enforcement Program 8. ▶	1	00
9. SC Law Enforcement Assistance Program 9. ▶	1	00
10. K-12 Public Education Fund 10. ▶	1	00
11. SC State Parks Fund 11. ▶	1	00
12. SC Military Family Relief Fund 12. ▶	1	00
13. SC Conservation Bank Trust Fund 13. ▶	1	00
14. SC Financial Literacy Trust Fund 14. ▶	1	00
15. SC State Forests Fund 15. ▶	1	00
16. SC Department of Natural Resources Fund 16. ▶	5	00
17. SC Association of Habitat Affiliates 17. ▶	1	00
18. Total Contributions. Add Lines 1-17. Enter the total on Line 28 of SC1040 18. ▶	33	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.