



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

SC1040 (Rev. 9/16/19) 3075

dor.sc.gov

Your Social Security Number	Check if deceased
400-00-5109	
Spouse's Social Security Number	Check if
400-00-5116	



For the year January 1 - December 31, 2019, or fiscal tax year beginning		,2019 and ending	_,2020	
First name and middle initial		Last name		Suffix
TEST J		CAESAR		
Spouse's first name, if married filing jointly		Last name		Suffix
CLEO P		CAESAR		
Check if Mailing address (number and street, PO Box)				County code
new address 15 IDES OF MARCH PKWY				37
City	State	ZIP	Daytime phone number	with area code
WESTMINSTER	SC	29693	803-898-5	5513
Check if address Foreign country address including postal code is outside US				
• Amended Return: Check if this is an Amended Return. Attach Sched	ule AMD			
• Check this box if you are filing SC Schedule NR (Part-year/Nonresident	t)			
• Check this box only if filing a composite return on behalf of a Partnershi	p 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 p				_
Name of the combat zone:				

CHECK YOUR FEDERAL FILING STATUS	 (1) Single (2) X Married filing jointly 		ly - enter spouse's SSN: (5)	
Number of dependents claime	d on your 2019 federal return		•••••••••••••••••••••••••••••••••••••••	4
Number of dependents claime	d that were under the age of 6	years on December 31, 2019	· · · · · · · · · · · · · · · · · · ·	
Number of taxpayers age 65 of	or older, as of December 31, 20	019		

DEPENDENTS

First name	Last name	Social Security Number	Relationship	Date of birth (MM/DD/YYYY)
SALLY	CAESAR	400-55-5125	DAUGHTER	11/04/1997
JULIUS	BRUTUS	400-55-5135	SON	06/15/1995
ROGER	CAESAR	400-55-0007	SON	06/05/1996
JIM	BRUTUS	400-55-5136	SON	05/15/2002



CAESAR

INC	COME AND ADJUSTMENTS Your SSN	4	00-00-5109				2019
	Enter federal taxable income from your federal form. If zero or less, enter zero here.					Dollars	
				▶ 1		86,956	5 00
	DITIONS TO FEDERAL TAXABLE INCOME						
	a State tax addback, if itemizing on federal return (see instructions)	а		00			
	b Out-of-state losses Type:	b		00			
	c Expenses related to National Guard and Military Reserve Income	с		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)	е		00			
2	Add line a through line e and enter the total here. These are your total additions		·	▶ 2			00
	Add line 1 and line 2 and enter the total here			. 3		86,95	6 00
SUE	BTRACTIONS FROM FEDERAL TAXABLE INCOME					,	
-	f State tax refund, if included on your federal returm	f	1,621	00			
	g Total and permanent disability retirement income, if taxed on your federal returm	g		00			
	h Out-of-state income/gain (do not include personal service income)						
	Check type of income/gain: Rental Business Other	h		00			
	i 44% of net capital gains held for more than one year	i		00			
	j Volunteer deductions (see instructions) Type:	i		00			
	k Contributions to the SC College Investment Program ("Future Scholar")						
	or the SC Tuition Prepayment Program	k		00			
	I Active Trade or Business Income deduction (see instructions)	1		00			
	m Interest income from obligations of the US government	m		00			
	n Certain nontaxable National Guard or Reserve pay	n	1,500				
	 Social Security and/or railroad retirement, if taxed on your federal returm 	0	-	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-2		00			
	Military Retirement Deduction (see instructions)	p-3		00			
	p-4 Taxpayer (date of birth:) ►	n 4		00			
	· · · · · · · · · · · · · · · · · · ·	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)			00			
	q-1 Taxpayer (date of birth:)) . q-2 Spouse (date of birth:) . .	q-1		00 00			
		q-2					
	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	16,760	00			
	w South Carolina Dependent Exemption (see instructions)	w				10.00	1 00
4	Add line f through line w and enter the total here. These are your total subtractions.			• 4	<	19,88	
5	Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount					67 07	E
	line 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SU			► 5		67,07	5 00
	TAX on your South Carolina Income Subject to Tax (see SC1040TT)	6	4,179				
	TAX on Lump Sum Distribution (attach SC4972)	7		00			
	TAX on Active Trade or Business Income (attach I-335)	8		00			
	TAX on excess withdrawals from Catastrophe Savings Accounts ►	9		00	_	1 1 0	
10	Add line 6 through line 9 and enter the total here. This is your TOTAL SOUTH CAROLIN	ΙΑ ΤΑ	X	. 1	D	4,17	ッ 00

Page 3 of 3

С	AESAR Your SSN $400-00-510$)9	•	
	DN-REFUNDABLE CREDITS		201	19
	Child and Dependent Care (see instructions) 11 00			—
	Two Wage Earner Credit (see instructions)			
	Other nonrefundable credits. Attach SC1040TC and other state returns 13 108 00	+		
	Add line 11 through line 13 and enter the total here. These are your total nonrefundable credits	14	365 0	00
	Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here	15	3,814 0	00
	AYMENTS AND REFUNDABLE CREDITS		·	
16	SC income tax withheld (attach W-2 or SC41) ▶ 16 7,284 00			—
17	2019 estimated tax payments	1		
18	Amount paid with extension	1		
19	Nonresident sale of real estate]		
20	Other SC withholding (attach form 1099)]		
21	Tuition tax credit (attach I-319)]		
22	Other refundable credits:			
	22a Anhydrous Ammonia (attach I-333)			
	22b Milk Credit (attach I-334)			
	22c Classroom Teacher Expenses (attach I-360)			
	22d Parental Refundable Credit (attach I-361) ▶ 22d 00			
	22e Motor Fuel Income Tax Credit (attach I-385)			
	Add lines 22a through 22e and enter the total here. These are your total refundable credits	22	C	00
	AMENDED RETURN: Use Schedule AMD for line 23 calculation.			
	Add lines 16 through 22 and enter the total here. These are your TOTAL PAYMENTS. ►	23	==,=0.	00
	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	0	00
	AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line	e 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 🕨 🛛	,		
	Amount of line 24 to be credited to your 2020 Estimated Tax 27 196 00			
	Total Contributions for Check-offs (attach I-330) 28 25 00			
	Add line 26 through line 28 and enter the total here	29	221 0	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)	30	7,452	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: ► X Checking ► Savings	1		
	RTN must be 01 through 12 or 21 through 32.			
	Bank Account Number (BAN) ► 111222333 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		00
32	Late filing and/or late payment: Penalties Interest Enter total here ►	32		00
	Penalty for Underpayment of Estimated Tax (attach SC2210)			\neg
	Enter exception code from instructions here if applicable	33	(c	00
34	Add line 31 through line 33 and enter the amount you owe here BALANCE DUE >	34	(00
	Pay online using our free tax portal, MyDORWAY, at dor.sc.gov/pay.			_
	Fay online using our nee tax portal, MyDORWAT, at uor.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)					
			10-30-	-2019				
I authorize the Director of the SCDOR or delegate to discuss this return,			Yes	NoX	Preparer's printed name			
attachments, and	related tax matters with the prepare	er.						
Paid	Preparer		Date		Check if self-		PTIN	
Preparer's	Signature		10-30	-2019	employed			P12345678
Use Only	Firm name (or yours if self-	<u>GENERIC TAX FIRM</u> 235 East Palmer S	Street				FEIN	99-9774244
	employed), address, ZIP Arcola NC 28734						Phone No.	828-371-2034
			_					

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

*****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.

 Wages, salaries, tips, etc., taxed to South Carolina from South Carolina Schedule NR, Column B, line 1 or federal form 	(a) You	(b) Your Spouse
(Do not include pensions or annuities.)	64,000	45,480
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	0	0
South Carolina.		
3. Add lines 1 and 2. This is your total earned income taxed to SC.	64,000	45,480
 South Carolina qualified earned income. This is the amount on which the credit is based 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 	J. Compute it by	
 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
 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. 	64,000	45,480
Compute the credit.		
6. Enter the smaller of 5(a) or 5(b). Do not enter more than \$36,667.		36,667
7. Multiply the amount on line 6 by .007. Do not enter more than \$257.		
Enter the amount here and on SC1040, line 12.		257



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE **2019 TAX CREDITS** **SC1040TC** (Rev. 10/15/19)

3913 Social Security Number

400-00-5109

Name

TEST J & CLEO P CAESAR

dor.sc.gov

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	► \$	0.00
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.	COMMUNITY DEVELOPMENT CREDIT	6.	014	► \$	108 .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	s.▶ \$	108 .00
17.	Enter the tax from SC1040, line 10		17	′. \$	4,179 .00
18.	Enter the lesser of line 16 or line 17		18	3. \$	108 .00

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.

Т	EST	CAESAR		
	L□근식 dor.sc.gov	STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE COMMUNITY DEVELOPMENT TAX CREDIT	(SCH. TC-14 Rev. 9/24/19) 3364 0 19
Nai				SSN or FEIN
	TEST J &	CLEO P CAESAR	400	-00-5109
1.	•	vested in a community development corporation or pment financial institution (attach all certifying DC-06075 forms e)	1. \$	3,885
2.	Multiply line 1 by	33% for equity investments or 50% for cash donations	2. \$	
3.	Carryover of prior	r years' unused credit (attach schedule)	3. \$	108
4.	Total credit availa	able (add line 2 and line 3)	4. \$	108
5.	Tax liability		5. \$	4,179
6.	Enter the lesser of	of line 4 and line 5 here and on the SC1040TC or SC1120TC	6. \$	108_
7.		ubtract line 6 from line 4) an be carried forward for up to three years	7. \$	

INSTRUCTIONS

A taxpayer investing in a certified community development corporation or a community development financial institution is allowed a credit under SC Code Section 12-6-3530 against state Income Tax, Bank Tax, or Insurance Premium Tax.

Certificate requirement: You cannot claim the credit unless you receive certification from SC Commerce that:

1. you are investing in a community development corporation or a community development financial institution 2. the credit available to you will not be more than the annual limit

If you invest in a certified corporation or institution in good faith, you may claim the credit even if SC Commerce later revokes or does not renew the certification.

Credit limits: Beginning with the 2019 tax year, the total amount of community development tax credits available to all taxpayers is \$6 million for all tax years. For a single year, the total amount available to all taxpayers is \$1 million.

A single community development corporation or community development financial institution may not receive more than 25% of the total credits authorized in any year.

For the first three quarters of the year, 25% of credits will be held in reserve for small, rural-based community development corporations. No single community development corporation or community development financial institution will be authorized to receive more than 15% of the total annual credits during the first three quarters of the year. During the fourth quarter of the year, all remaining tax credits will be available to all certified community development corporations or community development financial institutions.

SC Commerce will authorize credits on a first-come, first-served basis. Once the annual credit limit is reached, SC Commerce will not authorize any additional credits.

Credit Disqualification:

- If the community development financial institution you invest in is a tax-exempt nonprofit corporation and you claim the investment as a deduction according to Internal Revenue Code Section 170, you do not qualify for the credit.
- If you invest in an entity in exchange for stock or other equity interest, and the entity redeems the stock or equity interest within five years, the portion of the credit based on the stock or equity interest is disallowed. You must pay back any disallowed credit that was taken in a previous year on your return for the tax year of the redemption



	dor.sc.gov	STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE 2019 CONTRIBUTIONS FOR CHECK-OFFS	I-330 (Rev. 7/23/19) 3384	
NAI	ME		SSN	
TE	STJ&CL	EO P CAESAR 400-0	0-5109	
		utions to the following organizations when you file your SC1040.	,	
		\sim	Dollars	Cents
1.	Endangered Wild	llife Fund		00
2.	Children's Trust F	Fund		00
3.	Eldercare Trust F	Fund		00
0.				00
4.	SC Veterans' Tru	ist Fund	25	00
5.	Donate Life South	n Carolina		00
6.	SC First Steps to	School Readiness Fund 6.		00
7.	War Between the	States Heritage Trust Fund		00
8.	SC Litter Control	Enforcement Program		00
9.	SC Law Enforcer	nent Assistance Program		00
10.	K-12 Public Educ	xation Fund		00
11.	SC State Parks F	Fund		00
12.	SC Military Famil	y Relief Fund		00
12	SC Conconvation	Bank Trust Fund		00
15.	SC COnservation			00
14.	SC Financial Lite	racy Trust Fund		00
15.	SC State Forests	Fund		00
16	SC Department o	of Natural Resources Fund		00
	·	、		
17.	SC Association o	f Habitat Affiliates		00
18.	Total Contributior	ns. Add Lines 1-17. Enter the total on Line 28 of SC1040	25	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.

33841198

1.024 dor.sc.gov

ц	U	ᄂ	Τ.	

CAESAR

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE 2019 TUITION TAX CREDIT

STUDENT ELIGIBILITY FOR TUITION TAX CREDIT TEST J & CLEO P CAESAR Did the student receive a high school diploma from one of the following: A SC high school? Х 400-00-5109 A high school home school program in SC in the manner required by law? A preparatory high school outside SC while being a dependent of a parent or guardian who NO NOT STOP ELIGIBLE is a legal SC resident? YES X 05-2016 NO NOT When did the student receive the high school diploma? STOP ELIGIBLE Did the student receive this diploma during or after May 2014? YES X -When did the student first enroll in a qualifying institution? 06-2016NO NOT (See Qualifying Colleges or Universities for complete list) Is the enrollment within 12 months STOP ELIGIBLE after graduating from high school? YES X ▼ NOT NO STOP Did the student qualify for in-state tuition during the tax year? ELIGIBLE YES X ▼ NOT NO Was the student admitted, enrolled and classified as a degree seeking undergraduate or was STOP ELIGIBLE the student enrolled in a certificate or diploma program of at least one year? YES X How many credit hours were completed in 2019? 27 Is it at least **30** credit hours or **30** NO X equivalent hours? YES YES X Did the student attend one but not both Spring and Fall semester and complete at least 15 credit hours? NO Did the student attend one but not both Spring and Fall semester at YES Converse, Erskine, or Wofford and complete the required equivalent hours? NO V YES Did the student complete the required equivalent NO hours that have been approved by the Disability NOT STOP ELIGIBLE Service Provider at the qualifying institution? YES Are you claiming credit hours earned after 4 years from the date the student first enrolled in a NOT STOP ELIGIBLE qualifying college or university? Answer NO if additional time was granted due to medical necessity NO X NOT YES STOP Was the student in default on a student loan? Answer NO if the loan was paid in full. ELIGIBLE NO X YES NOT STOP Did the student receive a LIFE or Palmetto Fellows Scholarship for all semesters attended? ELIGIBLE NO X V YES NOT STOP Has the student ever been found guilty of any felonies? Answer NO if the record has been expunged. ELIGIBLE NO X YES NOT STOP Was the student found guilty of any alcohol or drug related misdemeanor during the year? ELIGIBLE NO X **ELIGIBLE FOR TUITION TAX CREDIT**



dor.sc.gov	Complete one			REDIT	C1040.	I-319 (Rev. 12/19/18) 3350
					►	
TEST J & CL	EO P CAESAR				400-0	0-5109
	one of the followin	ng: Legal Guardian □ No □	Oth	ner person eligible	to claim student as	a dependent
						Spring 2019
Did the student receive	the LIFE or Palmetto Fe	llows Scholarship?	Yes	No 🛛	If yes,	Fall 2019
Student's First Name and Initia	al:	Student's Last I	Name		Student's Social Securi	ty Number:
SALLY		CEASAR			400-55-51	.25
Name of High School:					Month/Year Graduated:	
OCONEE HIGH	SCHOOL				05-2016	
	University in which student was	irst enrolled:			Month/Year First Enrolle	ed:
UNIVERSITY	OF SOUTH CAR	OT.			06-2016	
	University attended during the ta				Month/Year through Mc	nth/Year:
SDARTANBURG	TECHNICAL C	OT.			06-2019	08-2019
	University attended during the ta	-			Month/Year through Mc	
CONVERSE					08-2019	12-2019
	University attended during the ta	x vear:			Month/Year through Mo	
Credit Hours and 1. See next page for Credit		Spring Term	Summer Term	Fall Term	Interim	Total
	s completed during tax year:	Opining rentil	12		15	27
2 Qualified tuition paid		. \$	\$ 2,125			\$ 4,250
 Cost of dorm rooms, books and Tuition limit for 4 year ind 	d meals are not included in tuitic					- 7-7
(See instructions for tuiti	on limit)				••••••••••••••••••••••••••••••••••••••	5,757
4. Smaller of lines 2 (Total)	or 3 (Enter amount from line 2 i	line 3 does not apply.)			• • • • • • • • • • • • • • • • • • •	4,250
grants not used to pay qualifie	hip or grant used to pay qualifie	d tuition before calculating the cr tion 127 educational assistance				
5. Amount of scholarships a	and grants				••••5. <u>\$</u>	< 400>
6. Subtract line 5 from 4					••••••• 6. <u>\$</u>	3,850
7. Multiply line 6 by 50% (.5	50)				••••• 7. <u>\$</u>	1,925
8. Credit limit (\$1,500 for 4	year college or university or 2 ye	ear college or university)	•••••		• • • • • • • 8. <u>\$</u>	1,500
9. Enter the smaller of 7 or	8. This is your tuition tax credit.	Enter on SC1040 line 21			9. \$	1,500
		credit amounts and enter on SC				

1.024 dor.sc.gov

ц	U	ᄂ	Τ.	

CAESAR

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE 2019 TUITION TAX CREDIT

STUDENT ELIGIBILITY FOR TUITION TAX CREDIT TEST J & CLEO P CAESAR Did the student receive a high school diploma from one of the following: A SC high school? Х 400-00-5109 A high school home school program in SC in the manner required by law? A preparatory high school outside SC while being a dependent of a parent or guardian who NO NOT STOP ELIGIBLE is a legal SC resident? YES X 06-2007 NO NOT When did the student receive the high school diploma? STOP ELIGIBLE Did the student receive this diploma during or after May 2014? YES X -When did the student first enroll in a qualifying institution? 06-2007NO NOT (See Qualifying Colleges or Universities for complete list) Is the enrollment within 12 months STOP ELIGIBLE after graduating from high school? YES X ▼ NOT NO STOP Did the student qualify for in-state tuition during the tax year? ELIGIBLE YES X ▼ NOT NO Was the student admitted, enrolled and classified as a degree seeking undergraduate or was STOP ELIGIBLE the student enrolled in a certificate or diploma program of at least one year? YES X How many credit hours were completed in 2019? 27 Is it at least **30** credit hours or **30** NO X equivalent hours? YES YES X Did the student attend one but not both Spring and Fall semester and complete at least 15 credit hours? NO Did the student attend one but not both Spring and Fall semester at YES Converse, Erskine, or Wofford and complete the required equivalent hours? NO V YES Did the student complete the required equivalent NO hours that have been approved by the Disability NOT STOP ELIGIBLE Service Provider at the qualifying institution? YES Are you claiming credit hours earned after 4 years from the date the student first enrolled in a NOT STOP ELIGIBLE qualifying college or university? Answer NO if additional time was granted due to medical necessity NO X NOT YES STOP Was the student in default on a student loan? Answer NO if the loan was paid in full. ELIGIBLE NO X YES NOT STOP Did the student receive a LIFE or Palmetto Fellows Scholarship for all semesters attended? ELIGIBLE NO X V YES NOT STOP Has the student ever been found guilty of any felonies? Answer NO if the record has been expunged. ELIGIBLE NO X YES NOT STOP Was the student found guilty of any alcohol or drug related misdemeanor during the year? ELIGIBLE NO X **ELIGIBLE FOR TUITION TAX CREDIT**



dor.sc.gov				REDIT	C1040.	I-319 (Rev. 12/19/18) 3350
NAME OF TAXPAYER	Ż				SOCIAL	SECURITY NUMBER
TEST J & CLE	<u>) p caesar</u>			-	400-	-00-5109
You must select of Student Pa	arent 🔀	Legal Guardian	Oth	ner person eligible	e to claim student	as a dependent
Did you pay the tuition?	Yes 🔀	No			Γ	Spring 2019
Did the student receive th	e LIFE or Palmetto Fell	ows Scholarship?	Yes	No 🛛	If yes,	Fall 2019
Student's First Name and Initial:		Student's Last I	Name		Student's Social Sec	curity Number:
JULIUS		BRUTUS			400-55-5	5135
Name of High School:					Month/Year Graduat	
OCONEE HIGH :	SCHOOL				06-2007	
Name of Qualified College or Uni		st enrolled:			Month/Year First En	rolled:
FURMAN UNIVE	RSTTY				06-2007	
Name of Qualified College or Uni		year:			Month/Year through	Month/Year:
FURMAN UNIVE	RSTTY				06-2019	12-2019
Name of Qualified College or Uni		year:			Month/Year through	
Credit Hours and T	uition Informatio	n				
1. See next page for Credit Ho	urs Requirements.	Spring Term	Summer Term	Fall Term	Interim	Total
Number of semester hours co	ompleted during tax year:		12		15	27
2 Qualified tuition paid		. \$	\$ 3,567	\$ 3,5	68 \$	\$ 7,135
 What qualifies as tuition? Qualified tuition means the amou cost of dorm rooms, books and m 3. Tuition limit for 4 year indep (See instructions for tuition 	neals are not included in tuition endent College or University (i		ent and includes required fe	ees. The	3.	<u>\$5,405</u>
4. Smaller of lines 2 (Total) or	3 (Enter amount from line 2 if li	ine 3 does not apply.)			4.	\$ 5,405
What do I need to list as a scho You must deduct any scholarship grants not used to pay qualified to or other services, or veteran educ	or grant used to pay qualified uition, student loans, IRC Secti					
5. Amount of scholarships and	I grants				••••••••• 5.	<u>s < 3,000></u>
6. Subtract line 5 from 4 .					••••••••• 6.	<u>\$</u> 2,405
7. Multiply line 6 by 50% (.50)					· · · · · · · · 7.	<u>\$</u> 1,203
8. Credit limit (\$1,500 for 4 yea	ar college or university or 2 yea	r college or university)			••••••• 8.	<u>\$ 1,500</u>
						1 000
	This is your tuition tax credit. E				•••••••	<u>\$ 1,203</u>
If more than 1 form is comp	leted, combine the tuition tax c	redit amounts and enter on SC	1040, line 21.			

1.024

Ш	U	Π.

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE 2019 TUITION TAX CREDIT

_{ଅନ୍ମ} ୁଖ୍ୟୁ.sc.gov	CAESAR			EPARTMENT OF REVENT			(Rev.12/19/18) 3350
		STL		GIBILITY FOR TUITIO			
Did the student receive a l	high school diploma from					EST J &	CLEO P CAESA
A SC high school?	X						400-00-510
A high school home school	ol program in SC in the m	nanner require	ed by law?				400-00-510
A preparatory high school	outside SC while being	a dependent	of a parent or guard	lian who	<u>NO</u>	STOP	NOT
is a legal SC resident?			YES X				ELIGIBLE
When did the student rece	eive the high school diple	oma? O	<u>6-201</u> 4		<u>NO</u>	STOP	NOT
Did the student receive thi	is diploma during or after	May 2014?	YES X				ELIGIBLE
							
When did the student first (See Qualifying Colleges of				2 months	NO	CTOD	NOT
after graduating from high						STOP	ELIGIBLE
		_	YES X				
			·		NO NO	STOP	NOT
Did the student qualify for	in-state tuition during the	e tax year?	YES X			3105	ELIGIBLE
		•					
Was the student admitted,	, enrolled and classified a	as a degree s	eeking undergradu	ate or was	NO	STOP	NOT
the student enrolled in a c	ertificate or diploma proc	ram of at lea				5101	ELIGIBLE
		T	YES X				
How many credit hours we	are completed in 20102	•		30 credit hours or 30	NO		
equivalent hours?	ere completed in 2019?						ן
	X YES						
		◀	YES	Did the student attend one bu	it not both Spring and Fall		J
				semester and complete at lea	ast 15 credit hours?	`	
				NO	,		
				Did the student attend one bu	It not both Spring and Fall sen	lester at	7
		◀ —	YES	 Converse, Erskine, or Wofford 			
				equivalent hours?			
				NO	,		
				•			
		◀	YES	Did the student complete the hours that have been approve	· · ·	NO	OTOD NOT
				Service Provider at the qualify			STOP ELIGIBLE
		7			, g		
Are you claiming credit ho	ours earned after 4 years	from the date	the student first er	nrolled in a	YES	STOP	NOT
qualifying college or unive	rsity? Answer NO if addi		-	edical necessity.			ELIGIBLE
		NO X					
Was the student in default			loan was paid in ful	1	YES	STOP	NOT
		NO X					ELIGIBLE
	V	/			YES		NOT
Did the student receive a	LIFE or Palmetto Fellows			ttended?		STOP	ELIGIBLE
	-	NO X					
Has the student over hear	found quilty of ony folge	hies? Anower			YES	STOP	NOT
Has the student ever beer	Tround guilty of any felor	NO X		as been expunged.		5106	ELIGIBLE
		/					NOT
Was the student found gu	ilty of any alcohol or drug	related misc	lemeanor during the	e year?		STOP	NOT ELICIBLE
		NO X	_				ELIGIBLE
	ELIGIBLE	FOR T		(CREDIT]		
					-		



dor.sc.gov				REDIT	1040.	I-319 (Rev. 12/19/18) 3350
NAME OF TAXPAYER	TO D CARGAD					ECURITY NUMBER
	LO P CALSAR				400-	00-5109
Student X F	_	egal Guardian	Ot	her person eligible to	o claim student a	is a dependent
Did you pay the tuition?	Yes 🔀	No				Spring 2019
Did the student receive	the LIFE or Palmetto Fellow	vs Scholarship?	Yes	No 🔀	If yes,	Fall 2019
Student's First Name and Initia	l:	Student's Last N	lame		Student's Social Secu	
ROGER		CEASAR			400-55-0	007
Name of High School:		02:10:111			Month/Year Graduate	
OCONEE HIGH	SCHOOL				06-2014	
	Iniversity in which student was first e	enrolled:			Month/Year First Enro	olled:
CLEMSON UNIV					01-2015	
	Iniversity attended during the tax yes	ar			Month/Year through N	/onth/Year
CLEMSON UNIV					01-2019	12-2019
	/ ロハウエエエ Iniversity attended during the tax yea	ar:			OI - ZOI 9 Month/Year through N	
	Iniversity attended during the tax yes	ar:		ſ	Month/Year through N	/lonth/Year:
1. See next page for Credit H	lours Requirements.	Spring Term	Summer Term	Fall Term	Interim	Total
Number of semester hours	completed during tax year:	15		1	5	30
2 Qualified tuition paid		\$ 4,567		\$ 4,56		\$ 9,134
cost of dorm rooms, books and	ount charged by a college or univers meals are not included in tuition. ependent College or University (if it on limit)		ent and includes required fe	ees. The	••••• 3.	\$
What do I need to list as a sc	or 3 (Enter amount from line 2 if line holarship grant? hip or grant used to pay qualified tuit		edit. Scholarshin grants do		••••••4.	<u>\$9,134</u>
•	tuition, student loans, IRC Section	•				
5. Amount of scholarships a	nd grants				•••••••• 5.	<u>\$ < ></u>
6. Subtract line 5 from 4 .					•••••••6.	\$ 9,134
7. Multiply line 6 by 50% (.50)				· · · · · · 7.	\$ 4,567
8. Credit limit (\$1,500 for 4 y	vear college or university or 2 year c	ollege or university)			8. Г	\$ 1,500
9. Enter the smaller of 7 or 8	 This is your tuition tax credit. Ente 	r on SC1040, line 21			9.	s 1,500
	npleted, combine the tuition tax cred		1040, line 21.		L	·