



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

Form with Social Security Numbers and 'Check if deceased' checkboxes. Values: 400-00-5109, 400-00-5116.



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 J), last name (CAESAR), spouse's name (CLEO P), mailing address (15 IDES OF MARCH PKWY), city (WESTMINSTER), state (SC), ZIP (29693), and phone number (803-898-5513).

- 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 4
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). Rows include Sally Caesar (Daughter), Julius Brutus (Son), Roger Caesar (Son), and Jim Brutus (Son).



CAESAR

INCOME AND ADJUSTMENTS

Your SSN 400-00-5109

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	86,956	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		86,956	00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f	State tax refund, if included on your federal return ▶	f	1,621	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	1,500	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		00	
v	Other subtractions (see instructions) ▶	v		00	
w	South Carolina Dependent Exemption (see instructions) ▶	w	16,760	00	
4	Add line f through line w and enter the total here. These are your total subtractions ▶	4	<	19,881	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		67,075	00
6	TAX on your South Carolina Income Subject to Tax (see SC1040TT) ▶	6	4,179	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		4,179	00



CAESAR

Your SSN 400-00-5109

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 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. Rows 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. 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 lines for Taxpayer and Spouse, including date fields.

Authorization line for the Director of the SCDOR and Preparer's printed name.

Preparer information section including Signature, Date, Firm name, Address, FEIN, and Phone No.

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>64,000</u>	<u>45,480</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>64,000</u>	<u>45,480</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>64,000</u>	<u>45,480</u>

Compute the credit.

6. Enter the smaller of 5(a) or 5(b). Do not enter more than \$36,667.	<u>36,667</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>257</u>



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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2019 TAX CREDITS

SC1040TC
(Rev. 10/15/19)
3913

Name
TEST J & CLEO P CAESAR

Social Security Number
400-00-5109

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)	100	\$ 0.00
2. Carryover of unused qualified credits	101	\$ 0.00
3. Excess Insurance Premium Credit	044	\$ 0.00
4. New Jobs Credit	004	\$ 0.00
5. Qualified Conservation Contribution Credit	019	\$ 0.00
6. COMMUNITY DEVELOPMENT CREDIT	014	\$ 108.00
7. _____	_____	\$.00
8. _____	_____	\$.00
9. _____	_____	\$.00
10. _____	_____	\$.00
11. _____	_____	\$.00
12. _____	_____	\$.00
13. _____	_____	\$.00
14. _____	_____	\$.00
15. _____	_____	\$.00
16. Total nonrefundable tax credits (add line 1 through line 15)	16	\$ 108.00
17. Enter the tax from SC1040, line 10	17	\$ 4,179.00
18. Enter the lesser of line 16 or line 17 For an individual, enter this amount on SC1040, line 13. For a Fiduciary, enter this amount on SC1041, line 10.	18	\$ 108.00

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.

TEST

CAESAR

1024

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**COMMUNITY DEVELOPMENT
TAX CREDIT**

SC SCH. TC-14

(Rev. 9/24/19)
3364

20 19

dor.sc.gov

Name

SSN or FEIN

TEST J & CLEO P CAESAR

400-00-5109

1. Eligible amount invested in a community development corporation or community development financial institution (attach all certifying DC-06075 forms from SC Commerce)	1. \$	<u>3,885</u>
2. Multiply line 1 by 33% for equity investments or 50% for cash donations	2. \$	<u> </u>
3. Carryover of prior years' unused credit (attach schedule)	3. \$	<u>108</u>
4. Total credit available (add line 2 and line 3)	4. \$	<u>108</u>
5. Tax liability	5. \$	<u>4,179</u>
6. Enter the lesser of line 4 and line 5 here and on the SC1040TC or SC1120TC	6. \$	<u>108</u>
7. Unused credit (subtract line 6 from line 4) Unused credits can be carried forward for up to three years	7. \$	<u> </u>

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

33641028



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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 J & CLEO P CAESAR	400-00-5109

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. ▶	25	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. ▶		00
18. Total Contributions. Add Lines 1-17. Enter the total on Line 28 of SC1040 18. ▶	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.

STUDENT ELIGIBILITY FOR TUITION TAX CREDIT

TEST J & CLEO P CAESAR

400-00-5109

Did the student receive a high school diploma from one of the following:
A SC high school?
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 is a legal SC resident?

NO → STOP NOT ELIGIBLE

YES

When did the student receive the high school diploma? 05-2016
Did the student receive this diploma during or after May 2014?

NO → STOP NOT ELIGIBLE

YES

When did the student first enroll in a qualifying institution? 06-2016
(See Qualifying Colleges or Universities for complete list) Is the enrollment within 12 months after graduating from high school?

NO → STOP NOT ELIGIBLE

YES

Did the student qualify for in-state tuition during the tax year?

NO → STOP NOT ELIGIBLE

YES

Was the student admitted, enrolled and classified as a degree seeking undergraduate or was the student enrolled in a certificate or diploma program of at least one year?

NO → STOP NOT ELIGIBLE

YES

How many credit hours were completed in 2019? 27 Is it at least 30 credit hours or 30 equivalent hours?

NO

YES

YES

Did the student attend one but not both Spring and Fall semester and complete at least 15 credit hours?

NO

YES

Did the student attend one but not both Spring and Fall semester at Converse, Erskine, or Wofford and complete the required equivalent hours?

NO

YES

Did the student complete the required equivalent hours that have been approved by the Disability Service Provider at the qualifying institution?

NO →

STOP NOT ELIGIBLE

Are you claiming credit hours earned after 4 years from the date the student first enrolled in a qualifying college or university? Answer NO if additional time was granted due to medical necessity.

YES → STOP NOT ELIGIBLE

NO

Was the student in default on a student loan? Answer NO if the loan was paid in full.

YES → STOP NOT ELIGIBLE

NO

Did the student receive a LIFE or Palmetto Fellows Scholarship for all semesters attended?

YES → STOP NOT ELIGIBLE

NO

Has the student ever been found guilty of any felonies? Answer NO if the record has been expunged.

YES → STOP NOT ELIGIBLE

NO

Was the student found guilty of any alcohol or drug related misdemeanor during the year?

YES → STOP NOT ELIGIBLE

NO

ELIGIBLE FOR TUITION TAX CREDIT



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE 2019 TUITION TAX CREDIT

I-319 (Rev. 12/19/18) 3350

dor.sc.gov

Complete one I-319 for each student. This form must be attached to the SC1040.

NAME OF TAXPAYER TEST J & CLEO P CAESAR SOCIAL SECURITY NUMBER 400-00-5109

You must select one of the following:

Student [] Parent [x] Legal Guardian [] Other person eligible to claim student as a dependent []

Did you pay the tuition? Yes [x] No []

Did the student receive the LIFE or Palmetto Fellows Scholarship? Yes [] No [x] If yes, [] Spring 2019 [] Fall 2019

Student's First Name and Initial: SALLY Student's Last Name: CEASAR Student's Social Security Number: 400-55-5125 Name of High School: OCONEE HIGH SCHOOL Month/Year Graduated: 05-2016 Name of Qualified College or University in which student was first enrolled: UNIVERSITY OF SOUTH CAROL Month/Year First Enrolled: 06-2016 Name of Qualified College or University attended during the tax year: SPARTANBURG TECHNICAL COL Month/Year through Month/Year: 06-2019 08-2019 Name of Qualified College or University attended during the tax year: CONVERSE Month/Year through Month/Year: 08-2019 12-2019

Credit Hours and Tuition Information

Table with 5 columns: Spring Term, Summer Term, Fall Term, Interim, Total. Row 1: Number of semester hours completed during tax year: 12, 15, 27. Row 2: Qualified tuition paid: \$ 2,125, \$ 2,125, \$ 4,250

What qualifies as tuition?

Qualified tuition means the amount charged by a college or university as a condition of enrollment and includes required fees. The cost of dorm rooms, books and meals are not included in tuition.

3. Tuition limit for 4 year independent College or University (if it applies) (See instructions for tuition limit) 3. \$ 5,757 4. Smaller of lines 2 (Total) or 3 (Enter amount from line 2 if line 3 does not apply.) 4. \$ 4,250

What do I need to list as a scholarship grant?

You must deduct any scholarship or grant used to pay qualified tuition before calculating the credit. Scholarship grants do not include grants not used to pay qualified tuition, student loans, IRC Section 127 educational assistance plans, payment for teaching, research or other services, or veteran educational assistance benefits.

5. Amount of scholarships and grants 5. \$ < 400 > 6. Subtract line 5 from 4 6. \$ 3,850 7. Multiply line 6 by 50% (.50) 7. \$ 1,925 8. Credit limit (\$1,500 for 4 year college or university or 2 year college or university) 8. \$ 1,500 9. Enter the smaller of 7 or 8. This is your tuition tax credit. Enter on SC1040, line 21 9. \$ 1,500

If more than 1 form is completed, combine the tuition tax credit amounts and enter on SC1040, line 21.

STUDENT ELIGIBILITY FOR TUITION TAX CREDIT

TEST J & CLEO P CAESAR

400-00-5109

Did the student receive a high school diploma from one of the following:
A SC high school?
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 is a legal SC resident?

NO → STOP NOT ELIGIBLE

YES

When did the student receive the high school diploma? 06-2007
Did the student receive this diploma during or after May 2014?

NO → STOP NOT ELIGIBLE

YES

When did the student first enroll in a qualifying institution? 06-2007
(See Qualifying Colleges or Universities for complete list) Is the enrollment within 12 months after graduating from high school?

NO → STOP NOT ELIGIBLE

YES

Did the student qualify for in-state tuition during the tax year?

NO → STOP NOT ELIGIBLE

YES

Was the student admitted, enrolled and classified as a degree seeking undergraduate or was the student enrolled in a certificate or diploma program of at least one year?

NO → STOP NOT ELIGIBLE

YES

How many credit hours were completed in 2019? 27 Is it at least 30 credit hours or 30 equivalent hours?

NO

YES

YES

Did the student attend one but not both Spring and Fall semester and complete at least 15 credit hours?

NO

YES

Did the student attend one but not both Spring and Fall semester at Converse, Erskine, or Wofford and complete the required equivalent hours?

NO

YES

Did the student complete the required equivalent hours that have been approved by the Disability Service Provider at the qualifying institution?

NO

STOP NOT ELIGIBLE

Are you claiming credit hours earned after 4 years from the date the student first enrolled in a qualifying college or university? Answer NO if additional time was granted due to medical necessity.

YES → STOP NOT ELIGIBLE

NO

Was the student in default on a student loan? Answer NO if the loan was paid in full.

YES → STOP NOT ELIGIBLE

NO

Did the student receive a LIFE or Palmetto Fellows Scholarship for all semesters attended?

YES → STOP NOT ELIGIBLE

NO

Has the student ever been found guilty of any felonies? Answer NO if the record has been expunged.

YES → STOP NOT ELIGIBLE

NO

Was the student found guilty of any alcohol or drug related misdemeanor during the year?

YES → STOP NOT ELIGIBLE

NO

ELIGIBLE FOR TUITION TAX CREDIT



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE 2019 TUITION TAX CREDIT

I-319 (Rev. 12/19/18) 3350

dor.sc.gov

Complete one I-319 for each student. This form must be attached to the SC1040.

NAME OF TAXPAYER TEST J & CLEO P CAESAR SOCIAL SECURITY NUMBER 400-00-5109

You must select one of the following:

Student [] Parent [x] Legal Guardian [] Other person eligible to claim student as a dependent []

Did you pay the tuition? Yes [x] No []

Did the student receive the LIFE or Palmetto Fellows Scholarship? Yes [] No [x] If yes, [] Spring 2019 [] Fall 2019

Student's First Name and Initial: JULIUS Student's Last Name: BRUTUS Student's Social Security Number: 400-55-5135 Name of High School: OCONEE HIGH SCHOOL Name of Qualified College or University in which student was first enrolled: FURMAN UNIVERSITY Name of Qualified College or University attended during the tax year: FURMAN UNIVERSITY

Credit Hours and Tuition Information

Table with 5 columns: Spring Term, Summer Term, Fall Term, Interim, Total. Row 1: Number of semester hours completed during tax year: 12, 15, 27. Row 2: Qualified tuition paid: \$3,567, \$3,568, \$7,135.

What qualifies as tuition?

Qualified tuition means the amount charged by a college or university as a condition of enrollment and includes required fees. The cost of dorm rooms, books and meals are not included in tuition.

3. Tuition limit for 4 year independent College or University (if it applies) (See instructions for tuition limit) 3. \$ 5,405 4. Smaller of lines 2 (Total) or 3 (Enter amount from line 2 if line 3 does not apply.) 4. \$ 5,405

What do I need to list as a scholarship grant?

You must deduct any scholarship or grant used to pay qualified tuition before calculating the credit. Scholarship grants do not include grants not used to pay qualified tuition, student loans, IRC Section 127 educational assistance plans, payment for teaching, research or other services, or veteran educational assistance benefits.

5. Amount of scholarships and grants 5. \$ < 3,000 > 6. Subtract line 5 from 4 6. \$ 2,405 7. Multiply line 6 by 50% (.50) 7. \$ 1,203 8. Credit limit (\$1,500 for 4 year college or university or 2 year college or university) 8. \$ 1,500 9. Enter the smaller of 7 or 8. This is your tuition tax credit. Enter on SC1040, line 21 9. \$ 1,203

If more than 1 form is completed, combine the tuition tax credit amounts and enter on SC1040, line 21.

STUDENT ELIGIBILITY FOR TUITION TAX CREDIT

TEST J & CLEO P CAESAR

400-00-5109

Did the student receive a high school diploma from one of the following:
A SC high school?
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 is a legal SC resident?

NO → STOP NOT ELIGIBLE

YES

When did the student receive the high school diploma? 06-2014
Did the student receive this diploma during or after May 2014?

NO → STOP NOT ELIGIBLE

YES

When did the student first enroll in a qualifying institution? 01-2015
(See Qualifying Colleges or Universities for complete list) Is the enrollment within 12 months after graduating from high school?

NO → STOP NOT ELIGIBLE

YES

Did the student qualify for in-state tuition during the tax year?

NO → STOP NOT ELIGIBLE

YES

Was the student admitted, enrolled and classified as a degree seeking undergraduate or was the student enrolled in a certificate or diploma program of at least one year?

NO → STOP NOT ELIGIBLE

YES

How many credit hours were completed in 2019? 30 Is it at least 30 credit hours or 30 equivalent hours?

NO →

YES

YES →

Did the student attend one but not both Spring and Fall semester and complete at least 15 credit hours?

NO ↓

YES →

Did the student attend one but not both Spring and Fall semester at Converse, Erskine, or Wofford and complete the required equivalent hours?

NO ↓

YES →

Did the student complete the required equivalent hours that have been approved by the Disability Service Provider at the qualifying institution?

NO →

STOP NOT ELIGIBLE

Are you claiming credit hours earned after 4 years from the date the student first enrolled in a qualifying college or university? Answer NO if additional time was granted due to medical necessity.

YES → STOP NOT ELIGIBLE

NO

Was the student in default on a student loan? Answer NO if the loan was paid in full.

YES → STOP NOT ELIGIBLE

NO

Did the student receive a LIFE or Palmetto Fellows Scholarship for all semesters attended?

YES → STOP NOT ELIGIBLE

NO

Has the student ever been found guilty of any felonies? Answer NO if the record has been expunged.

YES → STOP NOT ELIGIBLE

NO

Was the student found guilty of any alcohol or drug related misdemeanor during the year?

YES → STOP NOT ELIGIBLE

NO

ELIGIBLE FOR TUITION TAX CREDIT



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE 2019 TUITION TAX CREDIT

I-319 (Rev. 12/19/18) 3350

dor.sc.gov

Complete one I-319 for each student. This form must be attached to the SC1040.

NAME OF TAXPAYER TEST J & CLEO P CAESAR SOCIAL SECURITY NUMBER 400-00-5109

You must select one of the following:

Student [X] Parent [] Legal Guardian [] Other person eligible to claim student as a dependent []

Did you pay the tuition? Yes [X] No []

Did the student receive the LIFE or Palmetto Fellows Scholarship? Yes [] No [X] If yes, [] Spring 2019 [] Fall 2019

Student's First Name and Initial: ROGER Student's Last Name: CEASAR Student's Social Security Number: 400-55-0007 Name of High School: OCONEE HIGH SCHOOL Name of Qualified College or University in which student was first enrolled: CLEMSON UNIVERSITY Name of Qualified College or University attended during the tax year: CLEMSON UNIVERSITY

Credit Hours and Tuition Information

Table with 5 columns: Spring Term, Summer Term, Fall Term, Interim, Total. Row 1: 15, 0, 15, 0, 30. Row 2: \$4,567, \$0, \$4,567, \$0, \$9,134

What qualifies as tuition? Qualified tuition means the amount charged by a college or university as a condition of enrollment and includes required fees. The cost of dorm rooms, books and meals are not included in tuition.

3. Tuition limit for 4 year independent College or University (if it applies) (See instructions for tuition limit) 3. \$ 4. Smaller of lines 2 (Total) or 3 (Enter amount from line 2 if line 3 does not apply.) 4. \$ 9,134

What do I need to list as a scholarship grant? You must deduct any scholarship or grant used to pay qualified tuition before calculating the credit. Scholarship grants do not include grants not used to pay qualified tuition, student loans, IRC Section 127 educational assistance plans, payment for teaching, research or other services, or veteran educational assistance benefits.

5. Amount of scholarships and grants 5. \$ < > 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 year college or university or 2 year college or university) 8. \$ 1,500 9. Enter the smaller of 7 or 8. This is your tuition tax credit. Enter on SC1040, line 21 9. \$ 1,500