



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

Form with fields for Social Security Numbers and 'Check if deceased' checkboxes. Values: 400-00-5110, 400-00-5169.



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 A), last name (HOAGIE), spouse's name (TUNA S), mailing address (123 FRONT ST), city (CHARLESTON), state (SC), ZIP (29407), and phone number (803-898-5545).

- 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
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 1

DEPENDENTS

Table with 5 columns: First name, Last name, Social Security Number, Relationship, Date of birth (MM/DD/YYYY)



HOAGIE

INCOME AND ADJUSTMENTS

Your SSN 400-00-5110

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	18,032	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			00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f	State tax refund, if included on your federal return ▶	f		00	
g	Total and permanent disability retirement income, if taxed on your federal return . . ▶	g		00	
h	Out-of-state income/gain (do not include personal service income) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other _____ ▶	h		00	
i	44% of net capital gains held for more than one year ▶	i		00	
j	Volunteer deductions (see instructions) Type: _____ . . . ▶	j		00	
k	Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program ▶	k		00	
l	Active Trade or Business Income deduction (see instructions) ▶	l		00	
m	Interest income from obligations of the US government ▶	m		00	
n	Certain nontaxable National Guard or Reserve pay ▶	n		00	
o	Social Security and/or railroad retirement, if taxed on your federal return ▶	o		00	
p	Retirement Deduction (see instructions)				
p-1	Taxpayer (date of birth: _____) ▶	p-1		00	
p-2	Spouse (date of birth: _____) ▶	p-2		00	
p-3	Surviving spouse (date of birth of deceased spouse: _____) ▶	p-3		00	
p-4	Military Retirement Deduction (see instructions) Taxpayer (date of birth: _____) ▶	p-4		00	
p-5	Spouse (date of birth: _____) ▶	p-5		00	
p-6	Surviving spouse (date of birth of deceased spouse: _____) ▶	p-6		00	
q	Age 65 and older deduction (see instructions)				
q-1	Taxpayer (date of birth: _____) ▶	q-1		00	
q-2	Spouse (date of birth: _____) ▶	q-2		00	
r	Negative amount of federal taxable income ▶	r		00	
s	Subsistence allowance _____ days @ \$8 ▶	s		00	
t	Dependents under the age of 6 years on December 31 of the tax year ▶	t		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	<		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		0	00

6	TAX on your South Carolina Income Subject to Tax (see SC1040TT) ▶	6		00	
7	TAX on Lump Sum Distribution (attach SC4972) ▶	7		314	00
8	TAX on Active Trade or Business Income (attach I-335) ▶	8		388	00
9	TAX on excess withdrawals from Catastrophe Savings Accounts ▶	9		1	00
10	Add line 6 through line 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX ▶	10		703	00

HOAGIE

Your SSN 400-00-5110



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 options.

REFUND OPTIONS (subject to program limitations)

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

Table with 3 columns: 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 PTIN.

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

30753198

1024

2019

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC1040-V
(Rev. 8/20/19)
3332

dor.sc.gov

INDIVIDUAL INCOME TAX PAYMENT VOUCHER

If you owe \$15,000 or more in connection with any SCDOR return, you must file and pay electronically according to SC Code Section 12-54-250.

Pay online using our free tax portal, MyDORWAY, at dor.sc.gov/pay. Select Individual Income Tax Payment to get started. Do not mail the SC1040-V if you pay online.

INSTRUCTIONS

1. Use only black ink on this form and on your check.
2. Enter your Social Security Number.
3. Enter your spouse's Social Security Number.
4. Check the box for composite filer if this payment will be claimed on a Individual Income Tax return filed for nonresident partners or shareholders of a Partnership or S Corporation.
5. Enter your name and address, including apartment number and zip code.
6. Enter the payment amount from your SC1040 in whole dollars without a dollar sign. (example: 154.00)
7. If you filed your return electronically with a balance due, **do not** mail a copy of your return with the SC1040-V.
8. If you are filing your SC1040 by paper and have a balance due, submit your payment with your return. **Do not** mail payment separately with the SC1040-V.
9. Make your check payable to SCDOR. Include the SSN, tax year, and "2019 SC1040-V" in the memo.
10. Mail your SC1040-V and payment in one envelope. Staple the SC1040-V to the payment.

The total tax due must be paid in full.

If you file and pay electronically you have until May 1, 2020 to submit your return and full payment without penalties or interest. If you don't file and pay by May 1, 2020, penalties and interest will be charged from the tax due date (April 15, 2020) until you file and pay.

Mail your SC1040-V and payment to:

**SCDOR
IIT Voucher
PO Box 100123
Columbia, SC 29202**

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.

----- cut along dotted line -----

1024		2019		SC DEPARTMENT OF REVENUE INDIVIDUAL INCOME TAX PAYMENT VOUCHER		SC1040-V (Rev. 8/20/19) 3332	
dor.sc.gov							
Your Social Security Number		Spouse's Social Security Number (if joint)		Composite Filer		Payment amount <u>1,454.00</u>	
400-00-5110		400-00-5169		▶ <input type="checkbox"/>			
Name and address (include spouse's name if joint)							
TEST A HOAGIE TUNA S HOAGIE 123 FRONT ST CHARLESTON SC 29407							

Pay online using our free tax portal, MyDORWAY, at dor.sc.gov/pay. **If mailing your payment, do not send cash.** Make check payable to SCDOR and include your name, SSN, and "2019 SC1040-V" in the memo.

33321183 400005110 400005169 1219 00000145400 0 9



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SCHEDULE NR
(Rev. 8/13/19)
3081

dor.sc.gov

2019 NONRESIDENT SCHEDULE

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

Your name TEST A HOAGIE	Your Social Security Number 400-00-5110	Spouse's first name TUNA S	Spouse's Social Security Number 400-00-5169
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Dates of SC residency 05-23-2019 to 12-31-2019	Schedule NR is for Nonresidents or Part-year residents	Attach to completed SC1040.
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INCOME AND EXCLUSIONS	INCOME AS SHOWN ON FEDERAL RETURN COLUMN A		SOUTH CAROLINA INCOME COLUMN B	
1 Wages, salaries, tips, etc.	1	35,772 00	5,350 00	00
2 Taxable interest income	2	00		00
3 Dividend income	3	00		00
4 State and local income tax refunds	4	00		
5 Alimony received	5	00		00
6 Business income or (loss)	6	20,000 00	15,000 00	00
7 Capital gain or (loss)	7	2,852 00	2,852 00	00
8 Other gains or (losses)	8	00		00
9 Taxable amount of IRA distributions	9	00		00
10 Taxable amount of pensions and annuities	10	00		00
11 Rents, royalties, partnerships, estates, trusts, etc.	11	00		00
12 Farm income or (loss)	12	00		00
13 Unemployment compensation	13	00		00
14 Taxable amount of Social Security benefits	14	00		
15 Other income	15	00		00
16 Total Income: Add lines 1 through 15	16	58,624 00	23,202 00	00
ADJUSTMENTS TO INCOME		FEDERAL ADJUSTMENT	SC ADJUSTMENT	
17 Educator expenses	17	00		00
18 Certain business expenses of reservists, performing artists, and fee-based government officials	18	00		00
19 Health savings account deduction	19	00		00
20 Moving expenses	20	00		00
21 Deductible part of self-employment tax	21	1,414 00	1,061 00	00

*Attach To
SC1040*

SC adjustment cannot exceed 100% of federal adjustment. Continued on next page.



COLUMN A **COLUMN B**

22	Self-employed SEP, SIMPLE, and qualified plans	22		00		00
23	Self-employed health insurance deduction	23	1,313	00	985	00
24	Penalty on early withdrawal of savings	24		00		00
25	Alimony paid	25		00		00
26	IRA deduction	26		00		00
27	Student loan interest deduction	27		00		00
28	Reserved	28				
29	Other adjustments	29		00		00
30	Total adjustments: Add lines 17 through 29	30	2,727	00	2,046	00
31	Adjusted gross income: Subtract line 30 from line 16	31	55,897	00	21,156	00

SOUTH CAROLINA ADJUSTMENTS

ADDITIONS *Exc. catastrophe*

32	South Carolina additions	32			53	00
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SUBTRACTIONS

33	South Carolina dependent exemption (see instructions)	33				00
34	44% of net capital gains held for more than one year (see instructions)	34			375	00
35	Retirement deduction (see instructions)					
	a) Taxpayer date of birth: _____	35a				00
	b) Spouse date of birth: _____	35b				00
	c) Surviving spouse - date of birth of deceased spouse: _____	35c				00
	Military retirement deduction (see instructions)					
	d) Taxpayer date of birth: _____	35d				00
	e) Spouse date of birth: <u>04-15-1956</u>	35e			500	00
	f) Surviving spouse - date of birth of deceased spouse: _____	35f				00
36	Age 65 and older deduction (see instructions - must be a resident for part of the year)					
	a) Taxpayer date of birth: <u>04-15-1946</u>	36a			15,000	00
	b) Spouse date of birth: _____	36b				00
37	Deductions for dependent(s) under 6 years of age on December 31, of the tax year. (see instructions - must be resident for part of the year)					
	Date of birth: _____ SSN: _____					
	Date of birth: _____ SSN: _____	37				00
38	Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program. (see instructions)	38				00
39	Active Trade or Business Income deduction (see Instructions)	39			12,940	00
40	Consumer Protection Services	40				00
41	Other subtractions (see instructions)	41				00
42	Total South Carolina subtractions: Add lines 33 through 41	42			28,815	00
43	Total South Carolina adjustments: Subtract line 42 from line 32	43			(28,762)	00
44	SC modified adjusted gross income: Add Column B, line 31 and line 43	44			(7,606)	00

45 PRORATION:

Line 31, Column B divided by line 31, Column A = 37.85 % (Do not exceed 100%)

46 DEDUCTIONS ADJUSTMENT:

If using the standard deduction, enter the amount from federal form.

If itemizing, **use worksheet from instructions**, and enter the amount from Part IV on line 46 (Total Itemized Deductions Adjustment). Also enter the following amounts from the worksheet:

Part I (Itemized Deduction)	<u>34,410</u>
Part II, Worksheet, line 6 (State Taxes)	<u>1,200</u>
Part III (Other Expenses)	_____

46	33,210	00
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47	Allowable deductions: Multiply line 46 by <u>37.85</u> % from line 45	47	<	12,570	00	>
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48	South Carolina taxable income: Subtract line 47 from line 44, Column B. Enter the difference here and on					
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48	SC1040, line 5. If line 48 is a negative figure, enter zero on SC1040 line 5.		0	00
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Attach this form and a complete copy of your federal return to your SC1040. Check the Schedule NR box on the front of SC1040. Do not submit Schedule NR separately. Your return cannot be processed if this form is submitted separately.

*******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.)	0	5,000
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.	15,000	0
3. Add lines 1 and 2. This is your total earned income taxed to SC.	15,000	5,000

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.	2,046	0
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.	12,954	5,000

Compute the credit.

6. Enter the smaller of 5(a) or 5(b). Do not enter more than \$36,667.	5,000
7. Multiply the amount on line 6 by .007. Do not enter more than \$257. Enter the amount here and on SC1040, line 12.	35

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**ACTIVE TRADE OR BUSINESS INCOME
REDUCED RATE COMPUTATION**

I-335
(Rev. 9/11/19)
3410
2019

dor.sc.gov

Attach I-335 and all supporting Worksheets to SC1040 or SC 1041

	For the year January 1 - December 31, 2019, or fiscal tax year beginning	2019 and ending	2020
Your name	TEST A HOAGIE		Your SSN 400-00-5110
Spouse's name	TUNA S		Spouse's SSN 400-00-5169
1a.	Enter amount from Worksheet 1, line 3	1a.	\$ 13,940.00
1b.	Enter total of amounts from each Worksheet 2, line 22, Column C	1b.	\$.00
1c.	Add line 1a and line 1b	1c.	\$ 13,940.00
2a.	Enter any adjustments necessary because of at-risk rules, South Carolina net operating losses, and/or passive activity losses. Enter in brackets if the adjustment is negative	2a.	\$.00
2b.	Enter the deductible part of self-employment tax from your federal return on partnership income related to South Carolina. Do not include the amount from Worksheet 1, line 2	2b.	\$.00
2c.	Subtract line 2b from line 2a. Enter in brackets if negative	2c.	\$.00
3.	Add line 1c and line 2c. If zero or negative, stop. You do not qualify	3.	\$ 13,940.00
4.	Enter amounts reasonably related to personal services of the taxpayer, the taxpayer's spouse, or any person claimed as a dependent on the taxpayer's Income Tax return. Do not include amounts from W-2s or guaranteed payments for personal services.	4.	\$ 1,000.00
	<input checked="" type="checkbox"/> Check here if using Safe Harbor. See instructions for Safe Harbor amount to use.		
5.	Subtract line 4 from line 3. If greater than zero, enter on SC1040, line I; Schedule NR, line 39; or SC1041, Part I, line 2d. If zero or negative, stop. You do not qualify	5.	\$ 12,940.00
6.	Tax Year 2019 rate on qualifying active trade or business income	6.	3% (.03)
7.	Multiply line 5 by line 6. Enter here and on SC1040, line 8 or on SC1041, line 9	7.	\$ 388.00

NOTE: A taxpayer may decide annually to have eligible "active trade or business income" taxed at the reduced rate under SC Code Section 12-6-545 or continue to use the standard graduated 0% to 7% rates under SC Code Section 12-6-510 to compute South Carolina tax. For taxpayers filing a joint return, the election is effective for both taxpayers.

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STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
WORKSHEET 1
PASS-THROUGH INCOME FROM
A SOLE PROPRIETORSHIP
 Complete one Worksheet 1 for all Schedules C, C-EZ and F
 Attach Worksheet 1 to your return

I-335A
 (Rev. 9/11/19)
 3421
2019

For the year January 1 - December 31, 2019, or fiscal tax year beginning		2019 and ending	2020
Your name			Your SSN
TEST A HOAGIE			400-00-5110
Spouse's name			Spouse's SSN
TUNA S			400-00-5169

To use the flat tax rate on active trade or business income, an individual, estate, or trust with pass-through income from one or more Sole Proprietorships or single-member LLCs not taxed as corporations must complete Worksheet 1.

Complete only one Worksheet 1 for all federal Schedules C, C-EZ, and F.

1. South Carolina net profit (loss) all federal Schedules C, C-EZ, and F 1. \$ 15,000 .00
2. Deductible part of self-employment tax related to line 1. Enter the amount from federal 1040 if all business income is taxable to South Carolina 2. \$ 1,060 .00
3. Subtract line 2 from line 1 and enter here and on I-335, line 1a 3. \$ 13,940 .00

1024

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE TAX ON LUMP-SUM DISTRIBUTIONS From Qualified Retirement Plans

SC4972 (Rev. 11/8/18) 3107 2019

dor.sc.gov

Attach to form SC1040 or form SC1041.

See federal instructions.

Name of recipient of distribution TEST A & TUNA S HOAGIE

Identifying number 400-00-5110

Part I Complete this part to choose capital gain election. (See federal instructions.)

Table with 3 columns: Line number, Description, Amount. Line 1: Capital gain part from Box 3 of Form 1099-R, 8,000. Line 2: Multiply line 1 by 3.92% (.0392), 314.

Part II Complete this part to choose the 10-year tax option. (See federal instructions.)

Table with 3 columns: Line number, Description, Amount. Line 3: Amount from line 10 of federal Form 4972, 35,800. Line 7: Total taxable amount, 35,800. Line 10: Multiply line 9 by 50% (.50), 10,000. Line 11: Subtract \$20,000 from line 9, 15,800. Line 12: Multiply line 11 by 20% (.20), 3,160. Line 13: Minimum distribution allowance, 6,840. Line 14: Subtract line 13 from line 9, 28,960. Line 18: Multiply line 14 by 10% (.10), 2,896. Line 20: Multiply line 19 by ten (10), 28,960.

Part II 10-year tax option - CONTINUED				
10-year tax option	21 Multiply line 17 by 10% (.10)	21		
	22 Tax on amount on line 21. Use the Tax Rate Schedule below	22		
	23 Multiply line 22 by (10)		23	
	24 Subtract line 23 from line 20. (Multiple recipients, see federal instructions)		24	
	25 Tax on lump-sum distribution. Add line 2 and line 24. Also, enter this amount on SC1040, line 7; or SC1041, line 9, whichever applies		25	314

Instructions:

South Carolina provisions for lump sum distributions are the same as the federal provisions. If you used federal Form 4972 for a lump sum distribution, you must use the South Carolina SC4972 to compute the South Carolina tax.

Line 4 Retirement Deduction:

An **individual** may deduct up to \$3,000 of qualified **retirement** income, and, beginning in the tax year in which the individual reaches age 65, up to \$10,000 of qualified retirement income.

A **surviving spouse** receiving qualified **retirement** income attributable to a deceased spouse may deduct up to \$3,000 or \$10,000, whichever would have applied, based on age, had the deceased spouse lived. The surviving spouse retirement deduction is in addition to the **individual** retirement deduction from his or her own plan.

The retirement deduction can be claimed here to the extent it is not claimed on SC1040 or Schedule NR. If an age-65-and-older deduction has been claimed on SC1040 or Schedule NR, **do not** include any individual retirement deduction on line 4.

See SC1040 instructions for additional information.

Line 5 Age-65-and-older deduction:

Beginning in the tax year in which a **resident** reaches age 65, a deduction of \$15,000 can be claimed against **any** South Carolina income. However, it is reduced by the amount of any **individual** retirement deduction. The age-65-and-older deduction is not reduced by any **surviving spouse** retirement deduction.

The age 65-and-older deduction can be claimed on line 5 to the extent it is not claimed on SC1040 or Schedule NR.

See SC1040 instructions for additional information.

2019 SOUTH CAROLINA TAX RATE SCHEDULE FOR LINES 19 AND 22 ONLY

At Least	But Less Than	Compute the tax as follows:
-0-	\$ 2,970	\$0
\$ 2,970	5,940	3% times the amount less \$89
5,940	8,910	4% times the amount less \$149
8,910	11,880	5% times the amount less \$238
11,880	14,860	6% times the amount less \$356
14,860 +	or more	7% times the amount less \$505

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 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 SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.