



Software Developer's Guide

SOUTH CAROLINA DEPARTMENT OF REVENUE

New for Tax Year 2019

Changes to MeF Business Rules

- Individual Income Tax returns:
 - Any foreign address must have a valid state or province in the “ProvinceOrStateNm” field in the state return header or the return will be rejected.
 - We encourage use of the ISO Alpha-3 codes.
 - Any amended return that does not include Schedule AMD in the XML will be rejected.
- Corporate Income Tax returns:
 - Any foreign address must have a valid state or province in the “ProvinceOrStateNm” field in the state return header or the return will be rejected.
 - We encourage use of the ISO Alpha-3 codes.

Enhanced MeF Functionality

- Direct deposit is now available as a refund option for 1120C and 1120S MeF filers.

Return Formatting and Field Changes

- The SC1040 will now utilize a checkbox for amended returns.
 - Schedule AMD is a new supporting schedule that must be included with any amended return.
 - Amended returns must include a copy of updated federal return values with paper or electronic submissions.
 - File amended returns for tax years 2018 and earlier using the SC1040X.

2D Barcode Support

- We are retiring 2D barcode support for all corporate and partnership returns.
 - You may still populate a 2D barcode on returns, but we will not utilize the data.
- We will continue to support 2D barcode on IIT returns.

Tax Law Changes

- Increase in Military Retirement Deduction amount:
 - Maximum deduction is \$14,600 for taxpayers under age 65 (must have other earned income to qualify).
 - Maximum deduction is \$27,000 for taxpayers age 65 and older.
 - Retirement and age 65 and older deductions are reduced by any Military Retirement Deduction taken.
- Increase in Two Wage Earner Credit:
 - Maximum earned income is \$36,667.

- Maximum credit is \$257.
- Credit can only be taken by taxpayers who are Married Filing Jointly.
- Increase in Earned Income Credit:
 - Credit is 41.67% of the federal Earned Income Tax Credit.
 - Completed TC-60 and SC1040TC must be included.
 - Credit is only available for full-year resident individuals (taxpayer should not take if they have a Schedule NR included).
- Increase in South Carolina Dependent Exemption:
 - The 2019 the South Carolina Dependent Exemption amount is \$4,190.
- Increase in Dependent Under the Age of 6 Deduction:
 - The 2019 dependent under the age of 6 deduction is \$4,190.
- Increase in Motor Fuel User Fee Credit:
 - User fee increase is \$0.05 per gallon purchased in South Carolina.
 - Completed I-385 must be included.
 - We recommend alerting taxpayers to check their calculations if the total credit taken is greater than \$150.
 - Example notification text: “Please review your motor fuel income tax credit calculation. The credit is the lesser of the motor fuel user fee or preventative maintenance costs paid during the tax year.”
 - Taxpayers need to keep copies of receipts for fuel purchased and preventative maintenance performed in South Carolina for any credit claimed. Receipts should not be turned in to the SCDOR, but should be maintained in the taxpayer’s records.

General Information

Programming Preferences

- Payments included with MeF submissions should default the payment withdrawal date to the same day as the return transmission date unless the taxpayer specifies otherwise.
 - We recommend that you do not default payments to May 1.

Communication Preferences

- We prefer that you direct taxpayers to MyDORWAY, our free tax portal, for the following:
 - Making payments: Taxpayers can choose credit card or ACH methods
 - Direct taxpayers to dor.sc.gov/pay
 - Filing appeals and penalty waivers
 - Direct taxpayers to MyDORWAY.dor.sc.gov
 - Request a Payment Plan
 - Direct taxpayers to dor.sc.gov/payplan
 - Filing a refund reissue request
 - Direct taxpayers to MyDORWAY.dor.sc.gov
 - Accessing their 1099 online
 - Direct taxpayers to MyDORWAY.dor.sc.gov

- Checking account balances
 - Direct taxpayers to MyDORWAY.dor.sc.gov
- Checking their refund status
 - Direct taxpayers to dor.sc.gov/refund
- Penalty and Interest Calculator
 - Direct taxpayers to dor.sc.gov/calculator
- We prefer that you direct taxpayers to the following resources for tax information:
 - South Carolina Tax Incentives for Economic Development Guide for tax credit descriptions
 - Direct taxpayers to dor.sc.gov/resources-site/lawandpolicy/Documents/SC_TIED_Complete.pdf
 - I-330 Contribution for Check-Off information
 - Direct taxpayers to dor.sc.gov/forms/find-a-form?name=I-330&category=&year=All
 - IIT FAQs
 - Direct taxpayers to dor.sc.gov/tax/individual-income/faq
- We prefer that you do not list our physical locations. Direct taxpayers to dor.sc.gov/contact/in-person for location information.
- If you list any SCDOR mailing addresses, confirm address accuracy with us at least annually by contacting SoftwareDevelopersForms@dor.sc.gov.
- We prefer the following use of our brand:
 - Only refer to our agency as “South Carolina Department of Revenue” or “SCDOR.”
 - Our website is dor.sc.gov. Remove references to sctax.org.
 - Our free online tax portal is MyDORWAY.dor.sc.gov.
 - SCDOR standard logo png



- SCDOR all white logo png



- Contact Communications@dor.sc.gov if you need another logo variation.
- SCDOR primary colors



RGB: 21 | 32 | 73
CMYK: 100 | 92 | 39 | 43



RGB: 67 | 156 | 70
CMYK: 69 | 0 | 92 | 19



RGB: 21 | 121 | 47
CMYK: 75 | 0 | 100 | 41

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