

# South Carolina

Taxpayer Assistance: 1-844-898-8542  
Refund Hotline: 1-844-898-8542

[dor.sc.gov/tax/individual-income](http://dor.sc.gov/tax/individual-income)

## Common Forms and Schedules

**Resident-** RET 1040

**Nonresident-** RET 1040

**Part-Year Resident-** RET 1040

**Amended Return-** Add the SC FRM-1040X before making the changes to the return.

## Common Credits & Deductions

- **Credit for Taxes Paid to another State-** a State Tax Credit to reduce tax liability from the taxpayer's state of residence, by giving them a credit for taxes paid to a nonresident/Part-Year Resident State.

*Add SCH TC WKS -> Enter Nonresident state abbreviation in the "Name of State" box -> Allowable Credit will calculate on Line 7*

- **South Carolina Education Credit-** Refundable credit for students who graduated from a South Carolina High School during or after May 2016 (for tax year 2021) and attended a qualified institution of higher learning, within 12 months of High School Graduation. A student who meets all qualifications for the credit is eligible for a credit of up to \$1,500.

*Add and complete the 1098 T-> Check the box at the bottom to carry student Expenses to Form 8863-> The I-319 automatically populates-> Begin at the top of the form and ask the taxpayer the questions in order-> If at any point you check a box that states the student is not eligible for the tuition tax credit, right click and remove the I-319 off of the forms tree, and check the validation box that asks you to verify that no additional I-319 College Tuition Credit forms are necessary in the return on the SC RET 1040 line 21.*

- **Volunteer Deduction-** Volunteer firefighters, rescue squad workers, volunteer HAZMAT team members, Reserve police officers, etc... are allowed to deduct \$3,000.

*SC RET-1040->Check the volunteer type on line 3j to generate the deduction*

- **Subsistence Allowance-** \$8.00 Allowance per regular workday for police and all commissioned law enforcement officers paid by South Carolina municipal, county, or state governments or the Federal Government. The deduction is also available to full-time firefighters and full-time emergency medical personnel.

*SC RET-1040->Enter number of days on line 3s*

*Note: Employer should provide the taxpayer with a statement with the number of workdays.*

### Return Mailing Addresses

#### Refund

Taxable Processing Center  
P O BOX 101100  
Columbia, SC 29211-0100

#### Balance Due

SC1040 Processing Center  
P O Box 101105  
Columbia, SC 29211-0105

#### Make checkspayable to

South Carolina Department of Revenue

\*Mail Amended Tax Returns to the same addresses above



### Extensions

#### **Automatic Six-Month Extension to File when taxpayers file a form 4868 with the Federal Tax Return.**

If no income tax is due and you have been granted a federal extension of time to file a federal income tax return, the department will accept a copy of the federal extension. In this case, you do not need to send SC a copy of the federal form by the due date of the tax return.

#### **Form SC4868**

File this form if you are filing an extension to file for the South Carolina Income Tax Return only.

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Review State website for any updates to amounts

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## Common Tax Situations

- **Retirement**- A deduction for qualified retirement income. Income from Early withdrawals from qualified plans does not qualify for the deduction.
  - *Under 65 years old- Taxpayers may deduct up to \$3,000 of qualified retirement income taxed on Federal Return.*
  - *65 Years of age or older- Taxpayers may deduct up to \$10,000 of qualified retirement income taxed on Federal Return.*
  - *Military retirement deduction for those with other earned income. Limited to the amount of earned income on the return.*
- **Resident Military Pay**- Taxpayers who enter the armed forces while a resident of South Carolina will remain a resident even if absent from the state on military orders and must file a resident state return.
- There is a deduction for full time members of the National Guard and the Army Reserves. They can deduct to 15 days of pay for annual training and 24 days of weekend drills for a maximum of 39 days. *This deduction is taken on RET 1040 Line 3n.*
- **Nonresident Military Pay**- Nonresidents stationed in South Carolina are not taxed on military income, but must file a nonresident return to report any other South Carolina source income, including any unearned income of a spouse.

## Common Law Marriage

- Common law marriage was abolished in SC on July 24, 2019. For couples who previously filed common law married, may continue to file MFJ. (until divorced or equivalent)