# SOUTH CAROLINA DEPARTMENT OF REVENUE

# 2013 SC1040 INDIVIDUAL INCOME TAX FORM AND INSTRUCTIONS

# www.sctax.org



#### SOUTH CAROLINA ELECTRONIC FILING

Go to www.sctax.org to check out Free File and other electronic filing options.

Click on the Free File link to see if you qualify to file electronically for **FREE** using any of the listed offers. If you do not, you can still EFile for FREE using South Carolina Fillable Forms!



Simple. Safe. Secure.

FAST REFUNDS! CHOOSE DIRECT DEPOSIT-

a fast, simple, safe, secure way to have your refund deposited automatically into your checking or savings account! Available on paper and electronic to far many information

returns. See the SC1040 Instructions for more information.

**CONFORMITY** - South Carolina recognizes the Internal Revenue Code as amended through January 2, 2013 unless otherwise provided. The highlight of conformity this year is that the bill decoupled from the federal change that limits itemized deductions and personal exemptions of certain taxpayers in 2013 and later.

**2013 LEGISLATIVE UPDATE** - A list of significant changes in tax and regulatory laws and regulations enacted during the 2013 legislative session is provided on the Department's website at: www.sctax.org/Tax+Policy/New+Legislation.htm

**NEW TAX DEDUCTION FOR CONSUMER PROTECTION SERVICES FOR 2013** -For individuals who filed returns between 1998 and 2012 or whose personally identifiable information was included on the return and who are not enrolled in the identity theft protection and resolution services offered free of charge by the State. The deduction is limited to \$300 for an individual taxpayer, and to \$1,000 on a joint return or a return claiming dependents. See the SC1040 Instructions for detailed information.

**FORMS** - Additional forms can be found on our website **www.sctax.org** or by calling the Forms Request Line at (803) 898-5320 or (800) 768-3676.

DUE DATE FOR FILING - The due date for filing your 2013 South Carolina individual income tax return is April 15, 2014.

MAIL RETURNS 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

### WHAT'S INSIDE ?

- Taxpayer Services Information
- Electronic Filing Options
- Individual Income Tax General Information
- SC1040 Instructions
- SC1040-Individual Income Tax Return
- SC1040-V
- SC1040 Tax Tables

#### TELEPHONE NUMBERS

Information/Columbia

(803) 898-5709

#### **Refund Status/Columbia**

(803) 898-5300

#### Forms Request/Columbia

(803) 898-5320

**Forms Request/Toll Free** 

(800) 768-3676

**Copies of Returns** 

(803) 896-1164

**Hearing Impaired** 

(800) 676-3777

**Relay South Carolina** 

Voice (800) 735-2905

**TTY** (800) 735-8583

**Taxpayer Advocate** 

(803) 898-5444

(Rev. 9/4/13) 3519

You may qualify to file your Federal and South Carolina income tax returns for FREE!

Go to our website at www.sctax.org and click on the Free File logo.



South Carolina residents may qualify to have their federal and South Carolina returns electronically filed for FREE. Vendors that offer FREE federal and South Carolina return filing are listed on the Free File page. Each vendor has its own set of gualifications. Please review all vendors to find the best option for you. Be sure to access these Free File products from the SC Department of Revenue website, www.sctax.org to ensure free filing for both your federal and state returns. Also, it will be necessary to establish a new login name and password if you have previously PAID to use one of the products listed under Free File for South Carolina. If you DO NOT qualify to file your South Carolina return and federal return for FREE, you may still file your South Carolina return electronically at no cost. See South Carolina Fillable Forms below.



#### SOUTH CAROLINA FILLABLE FORMS

South Carolina Fillable Forms is a **FREE** product designed for taxpayers who need to file a very simple South Carolina return. South Carolina Fillable Forms allows you to file your return either by printing it out and mailing it to the agency or click on the EFile button to electronically submit the return. South Carolina Fillable Forms supports the filing of the forms SC1040, I-319 (Tuition Tax Credit), and I-330 (Contributions for Check-Offs) **ONLY**. Not all lines on form SC1040 are supported and you will not be able to file your federal return using South Carolina Fillable Forms. To access South Carolina Fillable Forms, go to **www.sctax.org** and click on the Free File page. Scroll down to the South Carolina Fillable Forms logo for complete information on this **FREE** filing option.





Taxpayers may electronically file federal and South Carolina returns through a tax practitioner. Taxpayers can locate a local practitioner by going to the SC Department of Revenue website **www.sctax.org** to search by zip code. The zip code search is maintained by the IRS and can be accessed by clicking on Electronic Services and Individual Income. Then, click on Fed/State Electronic Filing and the IRS Listing of Electronic Filing Providers link.

## SCnetFile EXTENSIONS

If you need more time to file, taxpayers can request an extension (SC4868) on SCnetFile for Extensions. SCnetFile for Extensions is for state extensions ONLY. Payment can be submitted by EFW (electronic funds withdrawal) or credit card. An extension is an extension of time to file and NOT an extension of time to pay.

### COREPAY ELECTRONIC PAYMENT METHODS

If you file your 2013 Individual Income Tax return electronically and have a balance due, you can set up an EFW (electronic funds withdrawal) at the time the return is transmitted. If you do not submit payment information at the time of filing, you can go to **www.sctax.org** and click on DORePay to submit the SC1040-V (Individual Income Tax Payment Voucher). Payment may be submitted by EFW or credit card. You must pay your balance due in full by May 1, 2014 to avoid paying penalties and interest.

### ELECTRONIC FILING INCENTIVE

Taxpayers who file their South Carolina return electronically have until May 1, 2014 to pay the balance due without incurring penalty and interest. Failure to file and pay the balance due by May 1, 2014 will result in penalties and interest from April 15, 2014 until the return is filed and the tax is paid. The incentive does not extend the time for amending your return to claim a refund. THIS SPECIAL INCENTIVE APPLIES ONLY TO THE FILING OF YOUR SOUTH CAROLINA INCOME TAX RETURN BY NON-PAPER METHOD.

*Faster Refunds*—Get your refund faster by *E-Filing* using direct deposit!



## INDIVIDUAL INCOME TAX GENERAL INFORMATION

(Rev. 3/1/13) 3556

#### SHOULD I FILE A SOUTH CAROLINA INCOME TAX RETURN?

Resident taxpayers under age 65:

- Were you required to file a federal income tax return which included income taxable by South Carolina? (Residents of South Carolina are taxed on their entire income, regardless of where earned, unless specifically exempted by law.)
- Did you have South Carolina income tax withheld from your wages?

Resident taxpayers age 65 or older:

- Married Filing Jointly (Both 65 or older) Is your gross income greater than the federal gross income filing requirement amount plus \$30,000?
- Any Other Filing Status Is your gross income greater than the federal gross income filing requirement amount plus \$15,000?
- Did you have South Carolina income tax withheld from your wages?

#### Nonresidents:

- Did you have South Carolina income tax withheld from your wages?
- Are you a nonresident or part-year resident with South Carolina whose gross income is greater than the federal personal exemption amount?

If you answered YES to any one of the questions above, file a South Carolina income tax return.

#### AM I A RESIDENT OR A NONRESIDENT?

The following definitions will help you decide:

You are a South Carolina **resident**, even if you live outside South Carolina, when:

- 1. Your intention is to maintain South Carolina as your permanent home, AND
- 2. South Carolina is the center of your financial, social and family life; AND
- 3. When you are away, South Carolina is the place to which you intend to return.

You are a **nonresident** if your permanent home is outside South Carolina all year and none of the above applies.

#### WHAT IS MY STATUS IF I MOVED INTO OR OUT OF SOUTH CAROLINA DURING THE TAX YEAR?

You are a part-year resident. As a part-year resident, you may consider yourself a full-year resident or a nonresident.

 If you elect to file as a full-year resident, file SC1040. Report all your income as though you were a resident for the entire year. You will be allowed a credit for taxes paid on income taxed by South Carolina and another state. You must complete SC1040TC and attach a copy of the other state's income tax return.

 If you elect to file as a nonresident, file SC1040 with Schedule NR. You will be taxed only on income earned while a resident in South Carolina and will prorate your deductions and exemptions. All personal service income earned in South Carolina must be reported to this state.

You may choose the way that is most advantageous to you. This option is only available for the year you are a part-year resident. You must also attach a copy of your federal return.

#### I AM A NONRESIDENT OF SOUTH CAROLINA BUT WORK IN SOUTH CAROLINA. HOW SHOULD I FILE?

File SC1040 with Schedule NR. You will be taxed only on income earned in South Carolina and will prorate your deductions and exemptions. All personal service income (wages, consulting, etc.) earned in South Carolina must be reported to this state.

#### I AM A RESIDENT FOR ONLY PART OF THE YEAR. HOW SHOULD I FILE?

An individual who is a South Carolina resident for only part of the year may choose one of two filing methods:

- 1. Complete Schedule NR, including in Column B only those amounts that are taxable to South Carolina, and attach to SC1040, **or**
- 2. File SC1040, including all federal taxable income, and attach SC1040TC to claim a credit for taxes paid to another state.

#### I AM A FULL-YEAR SOUTH CAROLINA RESIDENT BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE?

If you file a **joint** federal return, you must file a **joint** South Carolina return SC1040 with Schedule NR. The resident spouse will report to South Carolina all income for the entire year. The spouse who is not a resident on the joint return will only report income earned in this state, if any.

If you file **separate** federal returns, you must file a **separate** South Carolina return. Your spouse must also file a **separate** South Carolina return if he/she has income taxable by South Carolina.

#### I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

South Carolina Resident: If you enter the armed forces when you are a South Carolina resident, you do not lose your South Carolina residency status, even if you are absent from this state on military orders. You are subject to the same residency requirements as any other South Carolina resident and are required to file a South Carolina income tax return.

Nonresident: If you are not a South Carolina resident but are stationed in this state by military orders, **your military income** is not subject to South Carolina tax. However, if you have **other earned income** subject to South Carolina tax, file SC1040 with Schedule NR. Your spouse may be exempt from South Carolina income tax on income from services performed in South Carolina under the Federal Military Spouses Residency Relief Act. See Schedule NR instructions for more information. South Carolina **DOES** tax other income earned in this state by you or your spouse.

#### WHEN SHOULD I FILE MY RETURN?

RETURNS FOR CALENDAR YEAR 2013: file on or before April 15, 2014.

RETURNS FOR FISCAL YEAR TAX PERIODS: due on or before the fifteenth (15th) day of the fourth month following the close of your tax year. Identify the fiscal year period at the top of the return in the space provided and write "FISCAL" in large letters across the face of the return.

Electronic Filing: See electronic filing options for May 1 incentive.

#### **NEED MORE TIME TO FILE?**

If you need more time to file your South Carolina return, note the following:

- You may file and pay with your extension on-line through our website: www.sctax.org
- If you will receive a refund of state income taxes, South Carolina will allow you the same length of time that is allowed by your federal extension. If you do not have a federal extension, then you must file a SC4868 by April 15, 2014.
- When you file your return, check the appropriate box on the front of the SC1040 and attach a copy of your federal extension or SC4868 to the back of your South Carolina return.

**If you expect to owe additional tax** by the April 15 due date, and you need more time to file your South Carolina income tax return:

- You must pay at least 90 percent of your state tax due to the Department of Revenue on either a copy of the federal Form 4868 marked "For South Carolina" or South Carolina SC4868 by April 15, 2014.
- Be sure to enter any South Carolina payments paid on an extension request on SC1040, line 18.

Be sure to attach a copy of the extension to the back of your South Carolina return when you file. Check the appropriate box on the front of the SC1040.

#### MORE TIME TO FILE DOES NOT MEAN MORE TIME TO PAY YOUR TAXES!

You will owe interest from April 15, 2014 to date of payment. A penalty may also be charged after April 15th if an additional payment is required. To avoid the penalty, you must: 1) pay at least 90 percent of the tax by April 15, 2014, and 2) pay the additional balance, if any, within the extended time period.

#### FRAUDULENT RETURN

Any person who deliberately fails to file a return, files a fraudulent return or attempts to evade the tax in any manner may be liable for a penalty up to \$10,000 or imprisoned for not more than five years or both.

#### I AM GETTING AN INCOME TAX REFUND THIS YEAR. WHEN WILL I GET MY REFUND?

Returns which are filed early are usually processed more quickly than returns filed closer to April 15th. Ordinarily, within six weeks after we receive your **complete** return we will mail your refund. Therefore, please allow at least eight weeks for your refund to arrive before you contact us. Visit our website at **www.sctax.org** or call 1-803-898-5300.

#### DECEASED TAXPAYERS

If a person received income during this tax year but died before filing a return, the South Carolina income tax return should be filed by the surviving spouse, executor or administrator. Use the same filing status that was used on the final federal income tax return. Check the appropriate box beside the decedent's social security number. The due date for filing is the same as for federal purposes. In the area where you sign the return write "Filing as a surviving spouse," if appropriate. A personal representative filing the return must sign in his or her official capacity and attach SC1310. Any refund will be issued to the decedent's surviving spouse or estate.

# ROUND OFF CENTS TO THE NEAREST WHOLE DOLLAR.

You **must** round off cents to the nearest whole dollar on your return and schedules. You must drop amounts less than 50 cents. Increase amounts of 50 to 99 cents to the next dollar. For example: \$2.15 becomes \$2.00; \$4.75 becomes \$5.00; and \$3.50 becomes \$4.00.

#### WHAT TAX RECORDS DO I NEED TO KEEP?

Keep a copy of your return. Also, keep the original or a copy of any schedules, worksheets or statements used to prepare your return. Keep your records that support an item of income or a deduction appearing on a tax return until the limitations period for the return runs out. The limitations period is generally **THREE YEARS** from the date the return was filed or due to be filed, whichever is later.

Save any records concerning property, home, stocks, and business property you bought and may sell later. The records kept should show the purchase price, date and related cost, and for real property, cost and date of improvements. Your return may be audited by the IRS or the South Carolina Department of Revenue. If audited, the law requires you to show proof of your income, expenses, and cost of assets.

#### WHAT IF I AM AUDITED BY THE IRS?

If you receive a refund or owe additional federal tax, file an SC1040X (amended South Carolina return) after the federal audit report becomes final.

#### WHEN SHOULD I FILE AN AMENDED SOUTH CAROLINA RETURN?

File SC1040X (Amended Return) any time you need to correct your South Carolina return. If you amend your federal return, generally you will need to amend your state return. You may apply for a refund on either an amended or delinquent return for any tax period which is open under the statute of limitations. A refund will not be issued for requests received beyond the limitations period. The limitations period for filing an original return is generally three years from the original due date. If you filed the original return by the original due date or by an extended due date, the limitations period for filing an amended return is three years from the date of filing, three years from the original due date, or two years from the date of payment, whichever is latest. If you filed the original return after the original due date and any extended due date, if applicable, the limitations period for filing an amended return is three years from the original due date or two years from the date of payment, whichever is later.

#### **REFUND SETOFFS**

The South Carolina Department of Revenue assists other State agencies, institutions of higher learning, political subdivisions of the state, and the Internal Revenue Service in the collection of overdue accounts. All or part of your refund can be sent directly to these "claimant" agencies if they notify the Department that you have a past due account with them.

The South Carolina Department of Revenue charges the taxpayer a \$25.00 administrative fee to complete a refund "setoff." If any of your refund is sent to a claimant agency, the Department will notify you in writing. If your refund exceeds the amount owed the claimant agency plus the administrative fee, the balance will be mailed to you.

If you believe you do not owe the debt, the amount sent was incorrect, or the debt has already been paid, you must contact the claimant agency.

#### WHO MUST FILE A DECLARATION OF ESTIMATED TAX?

Generally, you must file a Declaration of Estimated Tax, SC1040ES, for the year 2014 if you estimate that your tax will be \$100 or more and the total amount of income tax that will be withheld will be less than the lesser of:

- 1. 90% of the tax to be shown on your 2014 income tax return,
  - or
- 100% of the tax shown on your 2013 income tax return (if your 2013 return covered all 12 months of the year). However, if your adjusted gross income is \$150,000 or more, the 100% rule is modified to be 110% of the tax shown on your 2013 income tax return.

**Wage earners** who do not have enough tax withheld from their wages must file a Declaration of Estimated Tax for the year. You have two methods for paying: 1) increase the amount your employer withholds from your wages, or 2) pay estimated tax in addition to the usual amount withheld from your wages.

**Taxpayers earning personal service** income in another state on which tax withholding was due to the other state and was withheld can be relieved of declaration penalty.

**Self-employed people** who do not have South Carolina tax withheld from their income must file a Declaration of Estimated Tax for the year. **Recipients of taxable pension and annuities** who do not have at least 90 percent of their South Carolina income tax liability withheld must file a Declaration of Estimated Tax for the year.

# WHO DOES NOT HAVE TO FILE A DECLARATION OF ESTIMATED TAX?

**Farmers and commercial fishermen** do not have to file a declaration if at least two thirds of their gross income is from farming or fishing, but must file their return and pay all taxes due generally by March 1. If March 1 falls on a weekend, then the due date is the next business day.

#### HOW DO I FILE ESTIMATED TAX?

To file SC1040ES and pay on line by credit card or electronic funds withdrawal, see our website (www.sctax.org). Forms can also be printed from our website to use when mailing your payment.

#### CHANGE NAME OR ADDRESS

Let us know your new name and/or address. Complete SC8822, which is available on our website **www.sctax.org** 

#### DO I NEED TO FILE A SOUTH CAROLINA USE TAX RETURN?

The use tax is a tax that applies to purchases of tangible personal property from out-of-state retailers for use, storage or consumption in South Carolina, and includes purchases from retailers made via the Internet (retailers' websites and retailers' sales on auction sites), through out-of-state catalog companies, home shopping networks or when visiting another state. The tax rate for the use tax is the same as the sales tax. This rate is determined by where the tangible personal property will be used, stored or consumed, regardless of where the sale takes place. Therefore, the tax rate for the use tax will be the 6% state rate plus the applicable local use tax rate for the location where the tangible personal property will be used, stored or consumed. The purchaser, as an individual, may report and remit their use tax on a SC1040 South Carolina Individual Income Tax Return or a UT-3 Use Tax Return. See the instructions on the UT-3W for additional information and use tax rates by county.

You may also get valuable use tax information by going to **www.sctax.org** and clicking on the **USE TAX LINK**.

# SC1040 INSTRUCTIONS 2013 (Rev. 9/9/13)

#### **IMPORTANT INFORMATION BEFORE YOU BEGIN**

In order to modernize and streamline our tax return processing system, we have made certain modifications to page one of the SC1040 to accommodate barcode information. Taxpayers filing electronically or through tax preparation services will not notice these changes; however, those taxpayers filing paper returns will notice a change in the appearance and the order of some of the lines.

In addition, **ALL** taxpayers (including paper filers) are required to include the SC1040-V with their payments if not paying electronically.

**Form SC1040X** should be used to correct or change an SC1040 that you have previously filed. SC1040X can be filed only **after** you have filed an original return.

For tax year 2013, unless you have a valid extension, the due date is April 15, 2014 and the deadline to claim a refund is April 15, 2017.

COMPLETE YOUR FEDERAL RETURN BEFORE YOU BEGIN YOUR SOUTH CAROLINA TAX RETURN. YOUR COMPLETED FEDERAL RETURN WILL CONTAIN INFORMATION WHICH YOU MUST ENTER ON THE SOUTH CAROLINA RETURN.

If you were required to use federal schedules C, D, E and/or F with your federal return or filed a Schedule NR, SC1040TC, I-319 and/or I-335 with your South Carolina return, attach a copy of your completed federal return and schedule(s) to your South Carolina return.

**NOTE ON CONFORMITY:** Due to Publication Deadlines, Conformity issues are not addressed in our instructions.

#### NAME, ADDRESS AND SOCIAL SECURITY NUMBER

Print or type your Social Security number. A check box is provided to indicate if the taxpayer is deceased.

Print or type your name, mailing address, and the county code of the county in which you live. See county code listing in these instructions. A check box is provided to indicate if this is a new mailing address. Make sure your mailing address is complete and accurate on your return.

For a foreign address, check the box indicating that the address is outside the US. In the box provided print or type the complete foreign address including postal code.

If you are married and filing a joint return, fill in your spouse's name and your spouse's Social Security number.

If you are married and filing separate returns, do not include your spouse's name or Social Security number in this section. Fill in your spouse's Social Security number next to box # 3 in the filing status section.

If the taxpayer or spouse died during the taxable year, check the box by the decedent's Social Security number.

#### 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 and to process any refund due you.

#### **ITIN - INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER**

If you are a nonresident or resident alien and cannot get a Social Security number, you may contact the Internal Revenue Service to apply for and obtain an Individual Taxpayer Identification Number (ITIN) for the purpose of filing income tax returns. South Carolina will accept this number in place of a Social Security number for the purposes of processing your individual income tax returns. For information on obtaining an ITIN, please contact the Internal Revenue Service at 1-800-829-1040 or go to **www.irs.gov** 

#### **CHECK BOXES**

Nonresidents for the entire year and part year residents electing to file as a nonresident should check the box and attach Schedule NR to the completed SC1040. **Do not submit the Schedule NR separately.** 

If you are filing a composite return for a partnership or S corporation, check the box and see I-348 Composite Instructions for more information on filing a composite return.

If you filed a federal or state extension, check the box.

If you served in a Military Combat Zone during the filing period, check the box and enter the combat zone.

If your return is affected by a federally declared Disaster Area, check the box and enter the disaster area.

#### **FILING STATUS\***

Check the same filing status you checked on your federal return. **Check only one box.** 

\*South Carolina does not recognize same sex marriage. If a same sex couple is able to file a federal return with a married status, they must file as single or head of household for South Carolina purposes.

#### **EXEMPTIONS**

You **must** enter the same number of exemptions claimed on your federal return. Attach federal Form 8332 if you are required to file this form with your federal return.

If you are claiming a deduction for children under six, you must enter in the space provided the number of children under six. Also, be sure to complete the information required on **line t** under subtractions from federal taxable income.

Enter the number of taxpayers who are age 65 or older.

Enter your dependents first and last name, Social Security number, relationship, and date of birth.

#### LINE INSTRUCTIONS FOR SC1040

The references to form numbers and line descriptions on federal income tax forms were correct at the time of printing. If they have changed and you are unable to determine the proper line to use, please contact the Department of Revenue. These instructions are to be used as a guide in the preparation of a South Carolina individual income tax return and are not intended to cover all provisions of the law.

ROUND-OFF ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR.

#### Line 1 - FEDERAL TAXABLE INCOME

Enter your **Federal Taxable Income** from your federal form. **If your Federal Taxable Income is zero or less, enter zero** here and enter your negative amount on **line r**.

**STOP!** Nonresident/Part Year filers complete Schedule NR and go to line 5. See Schedule NR instructions.

#### ADDITIONS TO FEDERAL TAXABLE INCOME

Enter all numbers on **lines a through e** as **positive** numbers even if they are negative numbers on the federal return. **Lines a through e** are adjustments which **must be added** to your federal taxable income to determine your South Carolina taxable income. Line 2 is the total of these additions.

#### Line a - STATE TAX ADDBACK, IF ITEMIZING ON FEDERAL RETURN

If you deducted state and local income taxes or general sales taxes while itemizing on your 2013 federal income tax return, you are required to add all or part of this amount to federal taxable income to arrive at your South Carolina taxable income. Use the worksheet below to figure the adjustment. (Keep this worksheet for your records.)

Worksheet A - State Tax Adjus	stment
1. Itemized deductions from 2013 federal Form 1040 , Schedule A lines 4, 9, 15, 19, 20, 27 and 28.	1
2. Enter allowable federal standard deduction you would have been allowed if you had not itemized. Enter zero if married filing separate (MFS) returns. (See federal instructions)	2
3. Subtract line 2 from line 1. (Enter zero if line 2 is greater than line 1.)	3
4. Enter the amount of state and local income taxes or general sales taxes from federal Schedule A.	4
5. The lesser of line 3 or line 4. Enter this amount on SC1040 <b>line a.</b>	5

#### Line b - OUT-OF-STATE LOSSES

If you have reported losses from out-of-state rental property, a business located outside South Carolina, or losses from real property located out of state, enter the amount shown on your federal return on **line b** and check the appropriate box. You must also include any related expenses, such as investment interest. Enter the total of these losses and related expenses on this line. Personal service income (W-2 or business wages) is taxable to South Carolina **no matter where it is earned.** 

#### Line c - EXPENSES RELATED TO RESERVE INCOME

Because inactive duty military reserve income is taxed for federal purposes but deductible on your South Carolina return, you must add back the amount of the federal deduction for expenses related to this income. Enter the amount of these expenses on this line.

#### Line d - INTEREST INCOME

Interest income on obligations of states and political subdivisions other than South Carolina **must be added.** In the case of a mutual fund, add back the percentage of exempt interest income attributable to out-of-state non-federal obligations. Enter the amount of taxable interest income on this line.

#### Line e - OTHER ADDITIONS TO INCOME

Attach an explanation of your entry for this line. Some examples of items which you must enter on this line are:

- Taxpayers that claim bonus depreciation under federal law must add back the difference between the bonus depreciation taken and the depreciation which would have been allowed without bonus depreciation.
- Taxpayers that claim a child care program credit for donations to a nonprofit corporation (Sch. TC-9) are not allowed a deduction for those donations. The disallowed deductions are an addition to federal taxable income.
- Taxpayers that claim credits such as the Community Development Credit (Sch. TC-14), the Industry Partnership Fund Credit (Sch. TC-36), and the Credit for Child Care Program (Sch. TC-9), may not claim a deduction for the same qualified contribution which results in the credit.
- Federal net operating loss when claiming a larger amount than for state purposes **is an addition**.
- Expenses deducted on the federal return related to any income exempt or not taxed by South Carolina is an addition. Some examples are investment interest to out-of-state partnerships and interest paid to purchase United States obligations.
- Foreign areas allowances, cost of living allowances and/or income from possessions of the United States are **additions** to federal taxable income.
- Effective for qualifying investments made after June 30, 1998, taxpayers must reduce the basis of the qualifying property to the extent the Capital Investment Tax Credit is claimed. An addition to federal taxable income must be made for the resulting reduction in depreciation.
- A deduction for domestic production activities under IRC Section 199 must be added back.
- A charitable contribution deduction under IRC Section 170 for a gift of land must be added back unless the contribution also meets the requirements of S.C. Code Section 12-6-5590.
- Include any withdrawals during the tax year from a Catastrophe Savings Account that were:
  - (1) necessary because contributions were more than the allowable limits; or
  - (2) more than the amount needed to cover qualified catastrophe expenses. (Qualified catastrophe expenses are expenses paid or incurred because of a major disaster as declared by the Governor.)

Do not include any withdrawals made by a spouse surviving the spouse who set up the Account.

As of January 1, 2009, a business must add back any amount paid for services performed by an unauthorized alien if the amount is \$600 or more a year. An "unauthorized alien" is a person who is not admitted for permanent residence and not authorized to be employed either under federal law or by the U.S. Attorney General. An add-back is not required if: (1) the business is a S.C. business exempt from compliance with federal employment verification procedures under federal law; or (2) the person being paid is not directly paid or employed by the business; or (3) the employment status of the person is verified using the procedures contained in the new law; or (4) the person was hired by the taxpayer before January 1, 2009; or (5) the business made a reasonable investigation of the person was an unauthorized alien.

Depending upon how a particular item was reported or deducted, the following items may be an addition or a subtraction:

- A change in the accounting method to conform in the same manner and the same amount to the federal. **This may be an addition or a subtraction.** At the end of the federal adjustment, any balance will continue until fully adjusted.
- The installment method of reporting is to be adjusted if the entire sale has been reported for state purposes or to continue on an installment basis if the entire sale has been reported for federal purposes. This may be an addition or a subtraction.
- Adjust the federal gain or loss to reflect any difference in the South Carolina basis and federal basis. This may be an addition or a subtraction.

#### Line 2 - TOTAL ADDITIONS

Add **lines a through e** and enter total. These are your total additions.

#### SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

Enter all numbers on **lines f through v** as positive numbers even if they are negative numbers on the federal return.

**Lines f through v** are adjustments which **should be subtracted** from your federal taxable income to determine your South Carolina taxable income.

#### Line f - STATE TAX REFUND

If your state tax refund was included on your federal Form 1040, that amount should be entered on this line.

#### Line g - TOTAL AND PERMANENT DISABILITY RETIREMENT INCOME TAXED ON YOUR FEDERAL RETURN

If **disability retirement income** was taxed on your federal income tax return and you are **totally and permanently disabled**, you may be able to deduct this income from your South Carolina taxable income.

You must be totally and permanently disabled, unable to be gainfully employed in any capacity, receiving income from a disability retirement plan, and eligible for the homestead exemption under Section 12-37-250 to qualify. You do **not** qualify if you are receiving disability income from one job while able to perform another job. You must attach a copy of the physician's statement establishing that you are permanently and totally disabled.

NOTE: The deduction is limited to payments received from retirement plans. Payments from disability plans which are not retirement plans are not eligible for the deduction. Third party sick pay reported on a W-2 does not qualify for the total and permanent disability retirement deduction.

A surviving spouse may take a disability retirement deduction for amounts received in the year the disabled spouse died. For subsequent years, a surviving spouse is only eligible for the retirement deduction on **line p** and not the disability deduction.

#### Line h - OUT-OF-STATE RENTAL/BUSINESS OR REAL ESTATE INCOME NOT TAXABLE TO SOUTH CAROLINA

If you have income from out-of-state rental property; a business located outside South Carolina; or gain from real property located out of state, as reported on your federal return, enter this amount on this line and check the appropriate box. However, personal service income (W-2 or business wages) is taxable to South Carolina no matter where it is earned.

#### Line i - NET CAPITAL GAIN DEDUCTION

Net capital gains which have been held for a period of more than one year and have been included in the SC taxable income are reduced by 44% for SC income tax purposes.

The term **"net capital gain"** means the **excess** of the **net long-term** capital gain for the taxable year **over** the **net short-term** capital loss for such year. Income received from installment sales as well as capital gain distribution qualifies for this deduction **provided the more than one year holding period has been met**. (SC Capital Gains holding period is the same as the federal.) Multiply the net gain which meets the above guidelines by 44% (.44) and enter the results on this line.

**Example:** Taxpayer's gain on stock (held more than one year) is \$10,000. Also reported is a short term (ST) loss on stock held for six months of \$5,000 and a long term (LT) loss on stock held since 1985 which amounts to \$3,000.

SC Net LT Capital Gain (more than one year)	\$ 7,000 (10,000 gain - 3,000 loss)
- SC Net ST Capital Loss	<u>- 5,000 (one year or less)</u>
SC Net Capital Gain	\$ 2,000
Net LT Capital X Gain Deduction	<b>X</b> 44%
Amount to be deducted	\$ 880

#### Line j - VOLUNTEER DEDUCTION

Volunteer firefighters, rescue squad workers, volunteer hazardous material HAZMAT team members, reserve police officers, Department of Natural Resource (DNR) deputy enforcement officers, and members of the State Guard are allowed to deduct **\$3,000.** Volunteer firefighters, rescue squad workers and HAZMAT members qualify **only if** their employer provides them with a form stating that they have earned the minimum number of points established by the State Fire Marshal during the year. Reserve police officers, DNR deputy enforcement officers, and the State Guard members qualify only if the appropriate authority provides them with an I-332 certification form certifying their eligibility for this deduction. An individual is limited to one deduction of \$3,000. If a taxpayer and spouse both qualify, enter \$6,000. Enter the amount on **line j** and check the type of deduction.

#### Line k - CONTRIBUTIONS TO THE SC COLLEGE INVESTMENT PROGRAM ("FUTURE SCHOLAR") OR TO THE SC TUITION PREPAYMENT PROGRAM

You may deduct 100% of any contributions to the SC College Investment Program ("Future Scholar") made between January 1, 2013 and through April 15, 2014. You may deduct 100% of any contribution to the SC Tuition Prepayment Program made between January 1, 2013 and December 31, 2013.

#### Line I - ACTIVE TRADE OR BUSINESS INCOME DEDUCTION

Enter the amount from I-335, line 5.

#### Line m - INTEREST FROM U.S. OBLIGATIONS

If you included your interest income from U.S. obligations (such as U.S. savings bonds, treasury notes and bills, etc.) as income on your federal income tax return, enter the amount on this line. Deduct the interest income from South Carolina and/or federal obligations. Interest income from the following obligations **are taxable** for state purposes:

Federal Home Loan Mortgage Corporation (Freddie Mac) Federal National Mortgage Association (Fannie Mae) Government National Mortgage Association (Ginnie Mae)

#### Line n - CERTAIN NONTAXABLE NATIONAL GUARD OR RESERVE PAY

Income received from National Guard or Reserve members for customary annual training, weekend drills, and other inactive duty training is generally exempt from South Carolina income tax.

- Members of the National Guard or Reserves may deduct all inactive duty pay from the United States or any state for weekend drills and other inactive duty training actually attended.
- Members of the National Guard and active duty Reserve members may also deduct up to 15 days of customary annual training pay, also referred to as "active duty training" or "ADT".
- Inactive duty Reserve members may also deduct up to 14 days of customary annual training pay, also referred to as "active duty training" or "ADT" plus up to 2 days of travel time listed on official orders.
- Full-time Active Guard and Reserve (AGR) employees may deduct up to 15 days of annual training actually attended and up to 24 days of weekend drills (a maximum of 39 days) at the daily rate of pay.

For additional information see **SC Revenue Ruling #09-16** on our website **www.sctax.org** under Law and Policy, Advisory Opinions. Do not include Military Reserve and National Guard pay which is included in retirement income on this line. See **line v** instructions for other subtractions.

#### Line o - SOCIAL SECURITY AND/OR RAILROAD RETIREMENT AMOUNT IF TAXED BY FEDERAL

If you are taxed on any Social Security under Title 2 of the Social Security Act or railroad retirement income on your federal return, enter the amount that was taxed on your federal return.

#### Line p - RETIREMENT DEDUCTION

An **individual** who is under **age 65** may claim a retirement deduction up to \$3,000 of qualified retirement income from his or her own plan.

An **individual** who is **age 65** or older during the tax year may claim a retirement deduction up to \$10,000 of qualified retirement income from his or her own plan.

On **line p-1**, include only qualified withdrawals from the taxpayer's own qualified retirement plan. On **line p-2**, include only qualified withdrawals from the spouse's own qualified retirement plan.

"QUALIFIED RETIREMENT INCOME" is income from plans defined in I.R.C. 401, 403, 408 and 457, and all public employee retirement plans of the federal, state and local governments, including individual retirement plans, Keogh plans, and military retirement.

Social Security income, railroad retirement income, and disability retirement income due to permanent and total disability do NOT qualify because these items are not taxed by South Carolina. See **lines g and o**.

Any portion of qualified retirement income received this tax year that resulted in a **federal premature withdrawal penalty** does **NOT** qualify for a retirement deduction.

A surviving spouse receiving qualified retirement income attributable to the deceased spouse may deduct up to \$3,000 or \$10,000 of the qualified retirement income, based on the age the deceased spouse would have been had he or she lived. To claim the deduction on line p-3 and p-4 (if needed), a surviving spouse must receive the decedent's qualified retirement income as a surviving spouse. The surviving spouse retirement deduction is in addition to the individual retirement deduction from his or her own plan.

duty		Worksheet for Taxpayer line p-1	:
all	1.	Maximum deduction allowed for taxpayer based on age (\$3,000 or \$10,000).	1
nual	2.	Taxpayer's individual qualified retirement income included in federal form. (Taxable IR Distributions, Pensions, and Annuities)	A 2
DT".	3.	Amount on line 1 or 2, whichever is smaller. Enter on <b>line p-1</b> .	3
me		Worksheet for Spouse line p-2:	
iy and	1.	Maximum deduction allowed for spouse based on age (\$3,000 or \$10,000).	1
t the 6 on	2.	Spouse's individual qualified retirement income included in federal form. (Taxable IR Distributions, Pensions, and Annuities)	A 2
visory Guard e <b>line</b>	3.	Amount on line 1 or 2, whichever is smaller. Enter on <b>line p-2</b> .	3
)		Worksheet for Surviving Spouse, #1 lin	ne p-3:
		NOTE: Calculate separately for each deceas	ed spouse.
urn,	1.	Maximum deduction allowed for surviving spouse based on age of deceased spouse had he/she lived (\$3,000 or \$10,000 per deceased spouse).	1
ment his or	2.	Qualified retirement income received as surviving spouse included in federal form. (Taxable IRA Distributions, Pensions, and Annuities)	2
may ment	3.	Amount on line 1 or 2, whichever is smaller. Enter on <b>line p-3</b> .	3
the only		Worksheet for Surviving Spouse, #2 lin	ne p-4:
ment		NOTE: Calculate separately for each deceas	ed spouse.
plans loyee ients, ilitary	1.	Maximum deduction allowed for surviving spouse based on age of deceased spouse had he/she lived (\$3,000 or \$10,000 per deceased spouse).	1
and total	2.	Qualified retirement income received as surviving spouse included in federal form. (Taxable IRA Distributions, Pensions, and Annuities)	2
ed by	3.	Amount on line 1 or 2, whichever is smaller.	3

#### Line q - AGE 65 AND OLDER DEDUCTION

Beginning in the tax year in which a **resident** reaches age sixty-five, he or she is entitled to a deduction of \$15,000 against any SC income. **Line q-1** applies to the taxpayer whose name appears first on the return. **Line q-2** applies to the spouse whose name appears second on the return. **The amount of the deduction on line q-1** is **reduced by any individual retirement deduction claimed on line p-1**. The amount of the deduction on **line q-2** is reduced by any individual retirement deduction claimed on **line p-2**. The age-65-and-over deduction is not reduced by any surviving spouse retirement deduction claimed on **line p-3 or p-4**.

## Worksheet for Taxpayer line q-1:

1.	Maximum deduction allowed for taxpayer	1.	\$15,000
2.	Amount claimed on <b>line p-1</b> for the taxpayer who is age 65 or older	2	
3.	Subtract line 2 from line 1. Enter this amount on <b>line q-1</b> . Do not enter an amount less that zero		

#### 

#### Line r - NEGATIVE AMOUNT OF FEDERAL TAXABLE INCOME

For the SC1040 form, it is important that a negative number not be entered on line 1. Because the South Carolina return begins with federal taxable income, it is important that you get the benefit of the negative amount from the federal taxable income line of the federal return. On the SC1040 form, start with zero on line 1 and put the negative amount from the federal taxable income line of the federal return on this line of the SC1040.

#### Line s - SUBSISTENCE ALLOWANCE

Police and all commissioned law enforcement officers paid by South Carolina municipal, county, state governments or the federal government, **full-time** firefighters, and **full-time** emergency medical service personnel are entitled to subsistence allowances of \$8.00 per regular workday. Your employer should provide you with the number of work days.

#### Line t - DEPENDENTS UNDER SIX YEARS OF AGE

An additional deduction is allowed for each dependent claimed on the federal income tax return who had **not** reached the age of six by December 31 of the tax year. Birthdate(s) and Social Security number(s) are required. See worksheet below.

EXEMPTION WORKSHEET	
Federal personal exemption amount	\$3,900
Number of dependents claimed on your federal return <b>who had not</b> <b>reached age six during the tax year</b>	<u>×</u>
Allowable deduction, enter this amount on <b>line t</b> .	

#### Line u - CONSUMER PROTECTION SERVICES

An individual may deduct the costs incurred by him or her in the tax year to purchase a monthly or annual contract or subscription for identity theft protection and identity theft resolution services. The deduction is only for individuals who filed a return with the SC Department of Revenue for a tax year between 1998 and 2012 or when another's personal identifiable information was included on the return. The deducted the same actual costs as a business expense or is enrolled in the identity theft protection and resolution services offered free of charge by the State. The deduction is limited to \$300 for an individual taxpayer, and to \$1,000 on a joint return or a return claiming dependents.

Identity theft protection includes products and services designed to prevent an incident of identify fraud or identity theft or otherwise protect the disclosure of a person's personal identifying information (for example your SSN) by preventing a third party from gaining unauthorized acquisition of another's personal identifying information to obtain financial resources or other products, benefits or services. Identity theft resolution services include products and services designed to assist persons whose personal identifying information was obtained by a third party, which results in minimizing the effects of the identity fraud or identity theft incident and restoring the person's identity to pre-theft status.

#### Line v - OTHER SUBTRACTIONS FROM INCOME

Attach an explanation of your entry on this line. Some examples of items which may be subtracted on this line are:

• Phase-out Adjustment Worksheet. Complete if itemized deductions and exemptions are limited on your federal return based on adjusted gross income over \$300,000 if married filing jointly or qualifying widow(er), over \$275,000 if head of household, or over \$250,000 if single; or over \$150,000 if married filing separately:

	Phase-out Adjustment Workshee	t:
1.	Enter the total of Schedule A, lines 4, 9, 15, 19, 20, 27 and 28.	1
2.	Enter total number of exemptions claimed on line 6d of Form 1040.	2
3.	Multiply line 2 by \$3,900.	3
4.	Add lines 1 and 3.	4
5.	Enter the amount from federal Form 1040, line 40.	5
6.	Enter the amount from federal Form 1040, line 42.	6
7.	Add lines 5 and 6.	7
8.	Subtract line 7 from line 4. Enter this amount on SC1040, <b>line v Other Subtractions</b> .	8

- South Carolina does not recognize bonus depreciation in IRC Section 168(k). With or without bonus depreciation, the depreciable life of the property is the same for federal and state purposes. For the tax year in which the property is placed in service, a taxpayer must add back the difference, in the line for other additions, between the depreciation deduction allowed for federal purposes and the deduction that would have been allowed without bonus depreciation. Therefore, the South Carolina adjusted basis is greater than the federal adjusted basis. For all other years of the depreciable life of the property, an additional depreciation deduction is available for South Carolina purposes.
- South Carolina net operating loss that is larger than the federal amount is a subtraction. In no event is the same loss to be deducted more than once. Attach your own worksheet or keep with your tax records. No carryback losses are allowed.
- Capital expenses amortized under federal statutes will be the same for state purposes. At the end of the federal amortization, the balance of capital expense amortized will continue until fully amortized for state purposes. The amortized amount is a **subtraction** from your income.
- Legislators within a 50-mile radius of the State House are allowed to subtract travel expenses.
- Retirement income paid by the United States government for service in the Reserves or National Guard is not taxed for South Carolina purposes. (You may deduct the entire amount of any stipend paid by the State of South Carolina for National Guard service.)

Determine the percentage of your military retirement income which is excludable by dividing the length of time you served in the Reserves and/or National Guard (not full time) by the length of time of your total military service as follows:

MILITARY RETIREM	ENT EXCLUSION WORKSHEET
Inactive Reserve time + Inactive National Guard Total Military time (Active	
	e amount of your military retirement by the percentage of exclusion as total taxable military retirement income shown on federal return retirement

Include the amount of excludable military retirement income as a subtraction.

• If you have adopted a "special needs child", you may **subtract** \$2,000 per year per child as long as the adopted child qualifies as a dependent on your federal return.

#### Attach a copy of the letter you received at the time of adoption from the SC Department of Social Services which certified the person as a "special needs child."

A "special needs child" means a person under the age of 18 at the time of adoption, who is a dependent of a public or private non-profit adoption agency, is legally free for adoption and has been determined by the agency to have specific conditions.

Include amounts contributed to a Catastrophe Savings Account and interest income earned by the account. If your legal residence is insured against hurricane, rising floodwaters, or other catastrophic windstorm event damage, you are allowed to contribute: (1) \$2,000 if the qualified deductible is \$1,000 or less; (2) twice the qualified deductible if it is between \$1,000 and \$7,500; or (3) \$15,000 if the qualified deductible is more than \$7,500. If your legal residence is not insured against hurricane, rising floodwaters, or other catastrophic wind event damage, the limit is \$250,000 or the value of your legal residence, whichever is less.

#### Depending upon how a particular item was reported or deducted, the following items may be an addition or subtraction.

- A change in accounting method to conform in the same manner and same amount as federal. At the end of the federal adjustment, any balance will continue until fully adjusted. This may be an addition or subtraction.
- The **installment method of reporting** is to be adjusted if the entire sale has been reported for state purposes or to continue on an installment basis if the entire sale has been reported for federal purposes. **This may be an addition or subtraction.**
- Adjust the federal gain or loss to reflect any difference in the South Carolina basis and federal basis. This may be an addition or subtraction.

#### Line 4 - TOTAL SUBTRACTIONS

Add **lines f through v** and enter the total. These are your total subtractions.

#### SOUTH CAROLINA TAX

#### Line 6 - TAX

If your "income subject to tax" on line 5 is less than \$100,000, use the SC1040 tax tables to determine your South Carolina tax and enter the amount of tax on line 6.

If your "income subject to tax" on line 5 is \$100,000 or more, use the tax rate schedule provided in the SC1040 tax tables to compute your tax and enter the amount of tax on line 6.

#### Line 7 - TAX ON LUMP SUM DISTRIBUTION

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.

This separate tax on lump sum distributions is in addition to the regular tax computed on line 6.

**NOTE:** Do not enter the federal 10% penalty on line 7.

#### Line 8 - TAX ON ACTIVE TRADE OR BUSINESS INCOME

Enter the amount from I-335, line 7.

#### Line 9 - TAX ON EXCESS WITHDRAWALS FROM CATASTROPHE SAVINGS ACCOUNTS

Withdrawals from a Catastrophe Savings Account are taxed an additional 2.5% unless:

(1) the taxpayer no longer owns a qualified legal residence in South Carolina;

(2) the amount contributed was within the allowable limits, and the withdrawal occurred after the taxpayer reached age 70; or

(3) the withdrawal followed the death of the individual who set up the Account or the surviving spouse.

#### CREDITS

#### Line 11 - CHILD AND DEPENDENT CARE

The South Carolina Credit for Child and Dependent Care expense is 7% of the federal expense for a full year resident. A part year/nonresident is allowed 7% of their prorated federal expenses. See examples below. **Married filing separately cannot claim this credit.** The maximum credit allowed for one child is \$210. The maximum credit for two or more children is \$420.

**Example A:** Full Year Resident (In this example, the allowable credit is \$140.)

Federal Child Care Expense from Form 2441, is \$2,000

\$2,000 x .07 = \$140

**Example B:** Part Year/Nonresident (In this example, the allowable credit is \$42.)

Federal Child Care Expense from Form 2441, is \$2,000 and your proration percent from line 44 of SC Schedule NR is 30%. Your computation should be:

\$2,000 x .30 = \$600 x .07 = \$42

You may **not** claim this credit if you are a resident of a state which does not offer a credit for child and dependent care expenses to a South Carolina resident.

#### 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. \*(See adjustments below). 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.

**Example** - You earned a salary taxed to South Carolina of \$20,000. 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 \$20,000 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).

- \* South Carolina qualified earned income. This is the amount on which the credit is based. Compute it by subtracting certain adjustments from federal form SC1040 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

**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.

LINE 12 - TWO WAGE EARNER CREDIT WORK	KSHEET	
	(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.)		
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.		
3. Add lines 1 and 2. This is your total earned income taxed to SC.		
4. Add the adjustment amounts entered on federal Form 1040. *(See adjustments above). 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.		
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.*		
Compute the credit.		
6. Enter the smaller of 5(a) or 5(b). Do not enter more than \$30,000.		
7. Multiply the amount on line 6 by .007. <b>Do not enter more than \$210.</b> Enter the amount here and on SC1040, line 12.		

#### Line 13 - OTHER NON-REFUNDABLE CREDITS

See SC1040TC instructions for an explanation of the other non-refundable credits. The appropriate schedules must be attached to your return. If filing electronically, keep a copy with your tax records.

#### TAX PAYMENTS/CREDITS

#### Line 16 - SC INCOME TAX WITHHELD FROM WAGES

Enter the total SC tax withheld from your wages as shown on your W-2s under "State Income Tax." Enter only amounts withheld to South Carolina. Withholding paid to any other state cannot be claimed on your South Carolina return. Also include amounts withheld on SC41s.

If you have South Carolina withholding from any federal Form 1099, include that amount on line 20.

**NOTE:** Amounts reported on a South Carolina substitute 1099G/INT **are not** South Carolina withholding.

Attach READABLE copies of your W-2s to the front of your return, right side up. **Copies of your W-2s are available only from your employer.** If you do not have a W-2 form, complete SC4852 and provide proof of any tax withheld. You are responsible for submitting information to verify the withholding amount claimed.

#### Line 17 - 2013 ESTIMATED TAX PAYMENTS

Enter the total estimated tax payments you made before filing this South Carolina tax return plus any amount transferred from your 2012 tax return.

#### Line 18 - PAYMENTS ON EXTENSION

If you requested an extension for more time to file your return, enter the amount you paid with the extension, if any. Check the appropriate box on the front of the return below the address portion.

#### Line 19 - NONRESIDENT SALE OF REAL ESTATE

A nonresident of South Carolina who sells real property located in this state is subject to withholding of South Carolina income taxes. Such sale must be reported to South Carolina on an individual income tax return. If state income taxes were withheld at the time of sale, claim the amount withheld on this line and **attach a copy of the I-290** to your return. See closing attorney for a copy of I-290.

#### Line 20 - SC INCOME TAX WITHHELD - FORM 1099

Enter the total SC tax withheld from each Form 1099 and attach a copy of each Form 1099 to the front of your return. Form W-2 withholding should be entered on line 16.

**NOTE:** Amounts reported on a South Carolina substitute 1099 G/INT **are not** South Carolina withholding.

#### Line 21 - TUITION TAX CREDIT

Refer to I-319 to see if you qualify to claim this credit. If you qualify, complete all information on I-319 and attach it to your return. If you have more than one qualifying student, complete a separate I-319 for each student. Attach a copy of your federal return.

#### Line 22 - OTHER REFUNDABLE CREDITS

Enter amounts from I-333 refundable credit for anhydrous ammonia additive, I-334 refundable credit for production and sale of milk, and I-360 refundable credit for classroom teachers expenses, and check the box that applies. Attach the appropriate credit form to the SC1040. Refer to the I-333, I-334, and I-360 to see if you qualify to claim the credit.

#### Line 26 - SOUTH CAROLINA USE TAX

If your use tax has not been remitted during the year, see South Carolina Use Tax Worksheet UT-3W for instructions. Add the amounts from Line 5 of UT-3W worksheet. Purchases subject to use tax are taxed at your county's state and local sales and use tax rate. You may also get valuable use tax information by going to www.sctax.org and clicking on the USE TAX LINK.

#### Line 27 - ESTIMATED TAX

If you want to apply any or all of your overpayment toward next year's tax, enter the amount on this line.

#### Line 28 - CONTRIBUTIONS FOR CHECK-OFFS

See I-330 for specific information about the various funds to which you may contribute. Enter the total from Schedule I-330. Attach I-330 to your return. Your contribution cannot be made unless you attach I-330.

#### **REFUND OR AMOUNT YOU OWE**

#### Line 30 - REFUND

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" on line 30. The SC Department of Revenue will not refund amounts less than \$1.00. **Required: Mark your refund choice below on line 30a.** 

#### Line 30a - REFUND OPTIONS

You now have three ways to receive your refund. You can choose **direct deposit** to have the funds deposited directly into your bank account (the fastest option for most filers), or you can choose to have a **debit card** or a **paper check** mailed to you. Debit cards are issued by Bank of America and are subject to program limitations. Mark an **X** in **one box** to indicate your choice. If you choose direct deposit, you **must** enter your account information on **line 30b**.

#### Line 30b - DIRECT DEPOSIT INFORMATION

Choose direct deposit for a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account. If you choose direct deposit, enter your account information on line 30b. If you don't enter complete and correct account information on line 30b, we'll mail you a paper check. Direct deposit of your refund is not available if the refund would go to an account outside of the United States.

Mark an X in the box for the type of account, checking or savings.

Enter your bank's **9-digit routing transit number (RTN)** in the space provided. The **RTN** should begin with 01 through 12, or 21 through 32. If not, the direct deposit will be rejected. **Do not use a deposit slip to verify the number.** It may contain internal routing numbers that are not part of the actual routing number.

Enter your **bank account number (BAN)** in the space provided. The number can contain up to 17 alphanumeric digits. If fewer than 17 digits, enter the number from left to right. Do not enter hyphens, spaces or special symbols. Do not include the check number.

Contact your bank if you need to verify that your bank account information is accurate prior to submitting your return. If we cannot make the direct deposit for any reason, we will send a paper check to the mailing address on your return. **Make sure your mailing address is complete and accurate on your return.** 

#### Line 31 - NET TAX

If you have an amount on line 29, add lines 25 and 29 and enter on line 31; otherwise, enter the amount from line 25.

#### Line 32 - LATE FILING AND/OR LATE PAYMENT PENALTIES AND INTEREST

If you have calculated failure to file/pay penalties and interest, enter in the appropriate blanks and put the total of both on line 32.

#### Line 33 - UNDERPAYMENT OF ESTIMATED TAX- SC2210

You may owe a penalty for underpayment if you did not pay in **four equal amounts** by the required dates at least the smaller of 90% of your tax liability for 2013; or 100% of your tax liability for 2012.

However, if your adjusted gross income is \$150,000 or more, the 100% rule is modified to be 110% of the tax shown on your 2012 income tax return. See SC2210 to determine any penalty that may be due.

Exception to underpayment of estimated tax:

- Enter an "A" in the box if you completed federal Schedule Al-Annualized Income Installment Method for South Carolina purposes in determining the amount to enter on Line 33.
- Enter an "F" in the box if you are a farmer or fisherman. You
  will not owe interest if you are a farmer or fisherman and pay
  the tax due by March 1, 2014. You are a farmer or fisherman
  if you received at least two-thirds of your gross income for
  the year from farming and fishing.
- Enter a "W" if you are requesting a waiver of your entire penalty. See SC2210 instructions for information on what qualifies for a waiver of penalty.

Figure your penalty for underpayment and put the amount on line 33. If you are due a refund, subtract the penalty amount from the difference on line 24 and line 29 and enter the result on line 30. Attach SC2210 to your tax return when using an exception to waive the penalty.

#### Line 34 - BALANCE DUE – AMOUNT YOU OWE

Add lines 31 through 33 and enter on line 34. This is the amount you owe.

**NOTE:** A taxpayer owing fifteen thousand dollars or more in connection with any return to be filed with the department should pay electronically per SC Code of Laws Section 12-54-250(A) (1). See the SC1040-V for additional information on how to pay electronically free of charge or include SC1040-V with your check or money order for the full amount payable to SC Department of Revenue. Write your Social Security number and "2013 SC1040" on the payment. **File your SC1040 Individual Income Tax Return and your SC1040-V with payment attached.** 

#### SIGN AND DATE YOUR RETURN

Your return must be signed. Both spouses must sign a joint return.

For deceased taxpayers, returns must be signed by surviving spouse, executor or administrator. For surviving spouse, write "filing as surviving spouse" by your signature.

A personal representative filing the return must sign in his or her official capacity and attach SC1310. Any refund check will be issued to the decedent's surviving spouse or estate.

#### **AUTHORIZATION**

The signature section of the return contains a "check the box" authorization for release of confidential information. A check in the "yes" box authorizes the Director of the Department of Revenue or delegate to discuss the return, its attachments and any notices, adjustments or assessments with the preparer.

If a person is paid to prepare the income tax return, his/her signature and preparer tax identification number (PTIN) or federal employer identification number (FEIN) are required in the spaces provided. Penalties are applicable for failure to comply.

#### **1099-G/INT CHECK BOX**

SCDOR will offer the option to receive your Form 1099-G/INT electronically instead of receiving it in the mail. Form 1099-G/INT is used when preparing your federal tax return. Check this box and provide a valid email address to receive more information and instructions about this new program.



Simple. Safe. Secure.

Direct Deposit Faster Refunds. Simple. Safe. Secure



Federal and State Electronic Filing Locate a local tax practitioner to file electronically.



You may qualify to have your federal and South Carolina returns filed electronically for FREE. *Faster Refunds*.



Electronic Payment Methods Pay income tax return balances due by EFW/credit card.

See **www.sctax.org** for information on all these options.

# REMINDERS

### **REVIEW YOUR RETURN**

- Attach a complete copy of your federal return if you filed federal schedules C,D,E and F or filed a SCH NR, SC1040TC, I-319 and or I-335 with your South Carolina return.
- Make sure you have received ALL of your W-2s and other tax documents.
- Verify all Social Security number(s) on your return.
- Double check your name, address and all math calculations.
- Make a copy of your complete return for your records.

## **BEFORE YOU FILE YOUR RETURN**

- Attach all W-2s and 1099s with SC withholding.
- Attach balance due check to your completed SC1040-V.
- Mail your SC1040 Individual Income Tax return and your SC1040-V with payment attached to the proper address.

COUNTY CODES					
COUNTY	CODE	COUNTY	CODE	COUNTY	CODE
Abbeville	01	Dillon	17	McCormick	33
Aiken	02	Dorchester		Marion	34
Allendale	03	Edgefield		Marlboro	35
Anderson	04	Fairfield	20	Newberry	36
Bamberg	05	Florence	21	Oconee	37
Barnwell	06	Georgetown	22	Orangeburg	38
Beaufort	07	Greenville	23	Pickens	39
Berkeley	08	Greenwood	24	Richland	40
Calhoun		Hampton	25	Saluda	41
Charleston		Horry		Spartanburg	42
Cherokee	11	Jasper		Sumter	
Chester	12	Kershaw		Union	44
Chesterfield	13	Lancaster		Williamsburg	45
larendon	14	Laurens		York	
Colleton	15	Lee	31		
Darlington	16	Lexington	32		
APO/FPO Addresses Outside of South Carolina Outside of United States					99





### STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE 2013 INDIVIDUAL INCOME TAX RETURN

SC1040 (Rev. 8/20/13) 3075

Your social security number	Check if deceased	
Spouse's social security number	Check if deceased	

DO NOT USE THIS FORM TO FILE A CORRECTED RETURN. SEE SC1040 INSTRUCTIONS FOR ADDITIONAL

INFORMATION.

For the year January 1 - Dec	cember 31, 2013, or fiscal tax ye	ar beginning 20 <sup>-</sup>	13 and ending	2014	
Print your first name and initial			∟ast name		Suff.
Spouse's first name, if married	I filing jointly		ast name		
Check if Mailing	g address (number and street, Apt. no	or P. O. Box) Foreign add	ess, see instructions		County code
City		State	Zip	Area code Dayt	ime telephone
Check if address Foreig soutside US	n country address including Postal co	de (see instructions)		I	
Check this box if you are f	iling SC Schedule NR (Part yea	r/Nonresident)			🕨 🔲
Check this box ONLY if filing	a composite return on behalf of t	he nonresident partners/	shareholders of a partn	ership or "S" corporat	(ion .
Check this box if you have	e filed a federal or state extensi	on			
•	ed in a Military COMBAT ZONE	during the filing perio	d		
Enter the name of the com					
	rn is affected by a federally dec	lared DISASTER AREA			······ L
Enter the name of the disa	ister area:				
CHECK YOUR	(1) Single	(3) Married filing	separately. Enter spo	use's SSN here:	
FEDERAL FILING STAT		(4) Head-of-house	ehold (5) 🗌 Widow	(er) with dependent c	hild
Federal Exemptions					
Enter the number of exempt	ions from your 2013 federal retur	n		🕨	
Enter the number of exempt	ions listed above that were under	the age of 6 years on D	ecember 31, 2013	🕨	
Enter the number of taxpaye	ers age 65 or older, as of Decemb	per 31, 2013		🕨	
Dependents:					
First name	Last name	Social security number	Relationship	Date of b	pirth (MM/DD/YYYY)



### **INCOME AND ADJUSTMENTS**

IN	COME AND ADJUSTMENTS			2013
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 50 on line 5 below	1	Dollars	00
	DITIONS TO FEDERAL TAXABLE INCOME			
	a State tax addback, if itemizing on federal return (See instructions) a 00	)T		
	<b>b</b> Out-of-state losses (See instructions)	1		
	Check type of loss: Rental Business Other b b	)		
	c Expenses related to National Guard and Military Reserve income	-		
	d Interest income on obligations of states and political subdivisions other	1		
	than South Carolina	)		
	e Other additions to income. Attach an explanation (See instructions)			
2	Add lines a through e and enter the total here. These are your total additions	2	1	00
3	Add lines 1 and 2 and enter the total here	. 3		00
	BTRACTIONS FROM FEDERAL TAXABLE INCOME			
	f State tax refund, if included on your federal return	ί	Dollars	
	g Total and permanent disability retirement income, if taxed on your federal return			
	h Out-of-state income/gain – Do not include personal service income (See instructions)	1		
	Check type of income/gain: Rental Business Other h			
	i 44% of net capital gains held for more than one year (See instructions)) i			
	j Volunteer deductions (See instructions) Check type of deduction:			
	Firefighter HazMat Rescue Squad			
	DNR Reserve Police Other j	)		
	k Contributions to the SC College Investment Program ("Future Scholar")	-		
	or the SC Tuition Prepayment Program (See instructions) k	)		
	Active Trade or Business Income deduction (See instructions)	่า		
	m Interest income from obligations of the US government	ภ		
	n Certain nontaxable National Guard or Reserve Pay (See instructions) ) n 00	ภ		
	o Social security and/or railroad retirement, if taxed on your federal return b o 00	ภี -		
	p Caution: Retirement Deduction (See instructions)	1		
	p-1 Taxpayer: date of birth 000	)		
	p-2 Spouse: date of birth 00	л Г		
	p-3 Surviving spouse #1: date of birth of deceased spouse p-3 00	٦.		
	p-4 Surviving spouse #2: date of birth of deceased spouse p-4 00	٦.		
	q Age 65 and older deduction (See instructions)			
	q-1 Taxpayer: date of birth 00	,		
	q-2 Spouse: date of birth 00	<i>,</i> ]		
	r Negative amount of federal taxable income			
	s Subsistence allowance days @ \$8.00	1		
	t Dependents under the age of 6 years on December 31 of the tax year 🕨 t	1		
	u Consumer Protection Services	1		
	v Other subtractions (See instructions) V 00	1		
4	Add lines f through v and enter 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 50. If less than zero, enter zero here	5		00
6	TAX: enter tax from SOUTH CAROLINA tax tables   6	1		
7	TAX on Lump Sum Distribution (Attach SC4972) 7	<u>i</u>		
8	TAX on Active Trade or Business Income (Attach I-335) 8	<u>i</u>		
9	TAX on excess withdrawals from Catastrophe Savings Accounts	1		
10	Add lines 6 through 9 and enter the total hereThis is your TOTAL SOUTH CAROLINA TAX	10		00
11	Child and Dependent Care (See instructions) 00	<u>י</u> ן		
	Two Wage Earner Credit (See instructions)	<u>i</u>		
13	Other non-refundable credits. Attach SC1040TC and other state return(s) <b>1</b> 3			
14	TOTAL non-refundable credits. Add lines 11 through 13 and enter the total here	14		00
15	SUBTRACT line 14 from line 10. Enter the difference BUT NOT LESS THAN ZERO here	. 15		00



PAYMENTS AND REFUNDABLE	CREDITS					
16 SC INCOME TAX WITHHELD (Attach W-2 or SC41)	00	20 Other SC v (Attach Forn	vithholding 1099)		00	
17 2013 estimated tax payments	00	21 Tuition tax	credit			
18 Amount paid with extension	00		9)		00	
19 NR sale of real estate 🕨	00 2	2 Other refur	ndable credit(s)		00	
	C	Check type:	Anhydrous Amm Milk Credit (Attac		3)	
	-		Classroom Teache	,	n I-360)	
23 Add lines 16 through 22 and enter the to	otal here		. These are your	TOTAL PAYM	ENTS 23	00
<b>24</b> If line 23 is LARGER than line 15, subtra						00
25 If line 15 is LARGER than line 23, subtra						00
26 USE TAX: (See instructions)			26		00	
27 Amount of line 24 to be credited to your	2014 Estimated Tax		🕨 27		00	
28 Total Contributions for Check-offs (Attac	h I-330)		28		00	
29 Add lines 26 through 28 and enter the to	otal here				29	00
30 If line 29 is larger than line 24, go to line AMOUNT TO BE REFUNDED TO YOU					ID ▶ 30	00
<b>REFUND OPTIONS (subject to progra</b>	am limitations)					
30a Mark one refund choice: 🕨 🗌	(30b required)	Debit Card*				
*SCDO	R Income Tax Refund Pr			Of America		
30b Direct Deposit (for US Accounts	s Only) Type:	Checking	Savings			
			Must be 9 digits. Th	ne first two numbers	of the	
Routing Number (RTN)			RTN must be 01 thro	ough 12 or 21 throug	in 32	
Bank Account Number (BAN)				1-1	7 digits	
31 Tax Due: Add lines 25 and 29. If line 29	J is larger than line 24,	subtract line	24 from line 29 an	d enter the amo	unt 31	00
32 Late filing and/or late payment: Penaltie	es Interest	t (S	ee instructions) Ent	ter total here	🕨 32	00
33 Penalty for Underpayment of Estimated	Tax (Attach SC2210) .			<u></u>		
(See instructions and enter letter in	box if applicable) Exc	eption to Und	erpayment of Esti	mated Tax	33	00
• • • • • • • • • • • • • • • •			_			
34 Add lines 31 through 33 and enter the A					L	00
Pay electronically free of charge at www (EFW) or include SC1040-V with your ch	w.sctax.org. Click on leck or money order	n DORePay a for the full a	ind pay with Vis	a, MasterCard	or by Elected	tronic Funds Withdrawal
security number and "2013 SC1040" on t	the payment.					
<b>Go Paperless!</b> SCDOR will offer the option when preparing your federal tax return.	to receive your Form ?	1099-G/INT el	ectronically instea	d of receiving it	in the mail.	Form 1099-G/INT is used
	Email Address					
address if you wish to receive						
information about obtaining your 1099-G/INT Income Tax Refund						
statement electronically.				de deve i e e di la e l'er	¢	
I declare that this return and all attachments	are true, correct and c			nature (if married		DOTU must sign)
Your signature		Date	Spouse's sig	gnature (il marileu	ning jointry,	BOTH must sign)
I authorize the Director of the Departn discuss this return, attachments and relate			Yes 🗍 No 🦳	Preparer's prin	ted name	
,						
If prepared by a person other than the taxpa	ayer, his declaration is	based on all i		,		
Paid Preparer signature			Date	Check If self-	PTIN	
Preparer's Firm name (or yours				employed FEIN		
Use Only if self-employed) and address and Zip Code				Phone	No	
MAIL TO:						
REFUNDS OR ZE	RO TAX SC	1040 Proce	ssing Center, F	PO Box 10110	0, Colum	bia, SC 29211-0100
BALANCE D	UE Tax	xable Proce	essing Center, I	PO Box 10110	5, Colum	bia, SC 29211-0105
30753024						



# Get Your South Carolina Individual income Tax Refund FAST...E-File!



The fastest way to get your South Carolina tax refund is to file electronically! Over 1.8 million South Carolinians already know...

E-File is the way to go!

# DIRECT DEPOSIT

Simple. Safe. Secure.

- FAST: You could receive your refund by direct deposit in about 10 days!
- **EASY:** Software does the math and walks you through the filing process!
- **SAFE:** Your return is transmitted using the latest encryption technology!



**FREE FILE:** You may qualify to electronically file your return for FREE using tax preparation software. For more info, visit **www.sctax.org** and click on the Free File link to see if you qualify. If you don't qualify for any of the Free File offers and have a very simple state return to file, you may still file for FREE using South Carolina Fillable Forms. Scroll to the bottom of the Free File page on our website for more information and to access South Carolina Fillable Forms.

**LOW COST FILING:** If you have a more complex return, **E-File** both your Federal and South Carolina returns for less than \$20. Click on **Free File/ FedState Online Filing** to access tax prep software.



1350

Individual Income Tax Payment Voucher

SC1040-V must be used to pay the BALANCE DUE for your South Carolina individual income tax return if paying by check or money order.

You may choose to pay your SC1040-V electronically at www.sctax.org. Click on DOR ePay and pay with VISA or MasterCard or by Electronic Funds Withdrawal (EFW). Do not submit SC1040-V if payment is made by credit card or electronic funds withdrawal (EFW).

**NOTE:** A taxpayer owing fifteen thousand dollars or more in connection with any return to be filed with the department should pay electronically per SC Code of Laws Section 12-54-250(A)(1).

### **INSTRUCTIONS FOR FORM SC1040-V**

- 1. Use only black ink on this form and on your check.
- 2. Enter the primary taxpayer's Social Security number.
- 3. Enter the spouse's Social Security number.
- 4. "X" the box for composite filer if this payment will be claimed on a composite return filed for nonresident partnership/shareholders of a partnership/S corporation.
- 5. Enter the taxpayer's name control (the first 4 letters of the taxpayer's last name). Use all upper case letters. Do not use hyphens or apostrophes.
- 6. Enter the taxpayer's name(s) and address, including apartment number and zip code.
- 7. Enter the payment amount. Do not enter a dollar sign \$. If entering a whole dollar amount, you must enter "00" in the cents field. (Example: 154.00)
- 8. If filing a paper return, mail your return and SC1040-V with payment.
- 9. If filing electronically, mail your SC1040-V with payment only. Do not mail a copy of your return.

The total amount of tax due must be paid in full. As an incentive for using an electronic filing method, you will be given until May 1, 2014 to submit the return and full payment of taxes and still avoid interest and penalties. Failure to file and pay the tax due by May 1, 2014 will result in penalties and interest from April 15, 2014 until the return is filed and the tax is paid.

Make check payable to **SCDOR** and enter the Social Security number(s) and "2013 SC1040-V" in the memo section of the check. **Include your SC1040-V and payment in the envelope.** Coupon must accompany payment. **Do not** staple the check to the coupon. **Do not** fold coupon or check. **Only** use an original coupon. **Do not** send a photocopy.

If filing a paper return, mail your return, SC1040-V If filing electronically, mail only your SC1040-V and and payment to:

Taxable Processing Center PO Box 101105 Columbia, SC 29211-0105

#### SC Department of Revenue Individual Income Tax Payment Columbia, SC 29214-0020

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.

detach here

	1350		SC DEPARTMENT OF REVENUE								
	Your Social Security Number	Spouse's Social Security Number (if joint)	Composite Filer	Name Control (first 4 letters	of last name)						
Name	and Address (include spouse's nam	e if joint)		PAYMENT AMOUNT 14-0801Office Use	• e Only						

Do not send cash. Write your social security number and "SC1040-V" on check or money order and make payable to SCDOR.

#### 2013 Tax Table (Revised 6/26/13)

lf			lf		lf				lf		lf			
taxable income		taxable income			taxable income			taxable income			taxable income			
is:			is:	-		is:	-		is:			is:		
АТ	BUT	Your	AT	BUT	Your	АТ	BUT	Your	AT	BUT	Your	АТ	BUT	Your
LEAST	LESS	Tax	LEAST	LESS	Tax	LEAST	LESS	Tax	LEAST	LESS	Tax	LEAST	LESS	Tax
	THAN	ls:		THAN	ls:		THAN	ls:		THAN	ls:		THAN	ls:
			3,0	000		6,	000		11	,000		17	,000	
0	20	\$0	2 000	2.050	¢۲	6 000	6,050	¢00	11 000	11,100	¢205	17 000	17 100	\$709
20 50	50 100	\$0 \$0	3,000 3,050	3,050 3,100	\$5 \$7	6,000 6,050	6,050 6,100	\$99 \$101	11,000 11,100	11,200	\$325 \$330	17,000 17,100	17,100 17,200	\$709 \$716
100	150	\$0 \$0	3,100	3,150	\$8	6,100	6,150	\$103	11,200	11,300	\$335	17,200	17,300	\$723
150	200	\$0	3,150	3,200	\$10	6,150	6,200	\$105	11,300	11,400	\$340	17,300	17,400	\$730
200	250	\$0	3,200	3,250	\$11	6,200	6,250	\$107	11,400	11,500	\$345	17,400	17,500	\$737
250	300	\$0	3,250	3,300	\$13	6,250	6,300	\$109	11,500 11,600	11,600	\$351 \$257	17,500	17,600	\$744
300	350 400	\$0 \$0	3,300 3,350	3,350 3,400	\$14 \$16	6,300 6,350	6,350 6,400	\$111 \$113	11,700	11,700 11,800	\$357 \$363	17,600 17,700	17,700 17,800	\$751 \$758
350 400	400	\$0 \$0	3,400	3,400	\$10 \$17	6,400	6,450	\$115	11,800	11,900	\$369	17,800	17,900	\$765
450	500	\$0	3,450	3,500	\$19	6,450	6,500	\$117	11,900	12,000	\$375	17,900	18,000	\$772
500	550	\$0	3,500	3,550	\$20	6,500	6,550	\$119	12,000	12,100	\$381	18,000	18,100	\$779
550	600	\$0	3,550	3,600	\$22	6,550	6,600	\$121	12,100	12,200	\$387	18,100	18,200	\$786
600	650	\$0 ©0	3,600	3,650 3,700	\$23 \$25	6,600 6,650	6,650 6,700	\$123 \$125	12,200 12,300	12,300 12,400	\$393 \$399	18,200 18,300	18,300 18,400	\$793 \$800
650 700	700 750	\$0 \$0	3,650 3,700	3,750	\$25 \$26	6,700	6,750	\$123 \$127	12,300	12,400	\$399 \$405	18,400	18,400	\$800
750	800	\$0 \$0	3,750	3,800	\$28	6,750	6,800	\$129	12,500	12,600	\$411	18,500	18,600	\$814
800	850	\$0	3,800	3,850	\$29	6,800	6,850	\$131	12,600	12,700	\$417	18,600	18,700	\$821
850	900	\$0	3,850	3,900	\$31	6,850	6,900	\$133	12,700	12,800	\$423	18,700	18,800	\$828
900	950	\$0 ©0	3,900 3,950	3,950	\$32	6,900 6,950	6,950 7,000	\$135 \$137	12,800 12,900	12,900 13,000	\$429 \$435	18,800 18,900	18,900 19,000	\$835 \$842
950	1.000 000	\$0	í í	4,000 000	\$34		7,000 000	φ13 <i>1</i>		,000	φ <b>4</b> 30		000	φ0 <del>4</del> ∠
1,0				000					13,	,000		13,	000	
1,000	1,050	\$0	4,000	4,050	\$35	7,000	7,100	\$140	13,000	13,100	\$441	19,000	19,100	\$849
1,050	1,100	\$0	4,050	4,100	\$37	7,100	7,200	\$144	13,100	13,200	\$447	19,100	19,200	\$856
1,100	1,150	\$0 ©0	4,100	4,150	\$38 © 40	7,200	7,300	\$148 \$150	13,200	13,300	\$453 \$450	19,200 19,300	19,300	\$863
1,150 1,200	1,200 1,250	\$0 \$0	4,150 4,200	4,200 4,250	\$40 \$41	7,300 7,400	7,400 7,500	\$152 \$156	13,300 13,400	13,400 13,500	\$459 \$465	19,300	19,400 19,500	\$870 \$877
1,250	1,300	\$0	4,250	4,300	\$43	7,500	7,600	\$160	13,500	13,600	\$471	19,500	19,600	\$884
1,300	1,350	\$0	4,300	4,350	\$44	7,600	7,700	\$164	13,600	13,700	\$477	19,600	19,700	\$891
1,350	1,400	\$0	4,350	4,400	\$46	7,700	7,800	\$168	13,700	13,800	\$483	19,700	19,800	\$898
1,400	1,450	\$0	4,400	4,450	\$47 \$40	7,800	7,900	\$172	13,800	13,900	\$489 \$405	19,800	19,900	\$905
1,450 1,500	1,500 1,550	\$0 \$0	4,450 4,500	4,500 4,550	\$49 \$50	7,900 8,000	8,000 8,100	\$176 \$180	13,900 14,000	14,000 14,100	\$495 \$501	19,900 20,000	20,000 20,100	\$912 \$919
1,550	1,600	\$0	4,550	4,600	\$52	8,100	8,200	\$184	14,100	14,200	\$507	20,100	20,200	\$926
1,600	1,650	\$0	4,600	4,650	\$53	8,200	8,300	\$188	14,200	14,300	\$513	20,200	20,300	\$933
1,650	1,700	\$0	4,650	4,700	\$55	8,300	8,400	\$192	14,300	14,400	\$520	20,300	20,400	\$940
1,700	1,750	\$0	4,700	4,750	\$56	8,400	8,500	\$196	14,400	14,500	\$527	20,400	20,500	\$947
1,750 1,800	1,800 1,850	\$0 \$0	4,750 4,800	4,800 4,850	\$58 \$59	8,500 8,600	8,600 8,700	\$200 \$205	14,500 14,600	14,600 14,700	\$534 \$541	20,500 20,600	20,600 20,700	\$954 \$961
1,850	1,900	\$0 \$0	4,850	4,900	\$61	8,700	8,800	\$210	14,700	14,800	\$548	20,700	20,800	\$968
1,900	1,950	\$0	4,900	4,950	\$62	8,800	8,900	\$215	14,800	14,900	\$555	20,800	20,900	\$975
1,950	2,000	\$0	4,950	5,000	\$64	8,900	9,000	\$220	14,900	15,000	\$562	20,900	21,000	\$982
2,0	000		5,	000		9,	000		15,000			21	,000	1
2,000	2,050	\$0	5,000	5,050	\$65	9,000	9,100	\$225	15,000	15,100	\$569	21,000	21,100	\$989
2,050	2,100	\$0	5,050	5,100	\$67	9,100	9,200	\$230	15,100	15,200	\$576	21,100	21,200	\$996
2,100	2,150	\$0	5,100	5,150	\$68	9,200	9,300	\$235	15,200	15,300	\$583	21,200	21,300	\$1,003
2,150	2,200	\$0	5,150	5,200	\$70	9,300	9,400	\$240	15,300	15,400	\$590	21,300	21,400	\$1,010
2,200	2,250	\$0 ©0	5,200	5,250	\$71 ©72	9,400	9,500	\$245 \$250	15,400	15,500	\$597 \$604	21,400	21,500	\$1,017
2,250 2,300	2,300 2,350	\$0 \$0	5,250 5,300	5,300 5,350	\$73 \$74	9,500 9,600	9,600 9,700	\$250 \$255	15,500 15,600	15,600 15,700	\$604 \$611	21,500 21,600	21,600 21,700	\$1,024 \$1,031
2,300	2,330	\$0 \$0	5,350	5,400	\$76	9,700	9,800	\$260	15,700	15,800	\$618	21,700	21,800	\$1,038
2,400	2,450	\$0	5,400	5,450	\$77	9,800	9,900	\$265	15,800	15,900	\$625	21,800	21,900	\$1,045
2,450	2,500	\$0	5,450	5,500	\$79	9,900	10,000	\$270	15,900	16,000	\$632	21,900	22,000	\$1,052
2,500	2,550	\$0	5,500	5,550	\$80 \$82	10,000	10,100	\$275	16,000	16,100	\$639 \$646	22,000	22,100	\$1,059
2,550	2,600	\$0 \$0	5,550 5,600	5,600 5,650	\$82 \$83	10,100 10,200	10,200 10,300	\$280 \$285	16,100 16,200	16,200 16,300	\$646 \$653	22,100 22,200	22,200 22,300	\$1,066 \$1,073
2,600 2,650	2,650 2,700	\$0 \$0	5,600 5,650	5,650 5,700	ъоз \$85	10,200	10,300	\$200 \$290	16,200	16,300	\$653 \$660	22,200	22,300 22,400	\$1,073
2,000	2,750	\$0 \$0	5,700	5,750	\$87	10,400	10,500	\$295	16,400	16,500	\$667	22,400	22,500	\$1,087
2,750	2,800	\$0	5,750	5,800	\$89	10,500	10,600	\$300	16,500	16,600	\$674	22,500	22,600	\$1,094
2,800	2,850	\$0	5,800	5,850	\$91	10,600	10,700	\$305	16,600	16,700	\$681	22,600	22,700	\$1,101
2,850	2,900	\$1 \$2	5,850 5,900	5,900 5,950	\$93 \$95	10,700 10,800	10,800	\$310 \$315	16,700 16,800	16,800 16,900	\$688 \$695	22,700	22,800	\$1,108 \$1,115
														\$1,115
2,900 2,950	2,950 3,000	\$2 \$4	5,900 5,950	5,950 6,000	\$95 \$97	10,800 10,900	10,900 11,000	\$315 \$320	16,800 16,900	16,900 17,000	\$695 \$702	22,800 22,900	22,900 23,000	

2013	Тах	Table
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H         H         H         H         H         H         H         H         Taxable income
is:         is:         is:         is:         is:         is:         is:         is:           LEAST         LEAST         TAT         BUT         Your         Tax         AT         BUT         Your         Is:         LEAST
AT LEAST THAN         BUT Tox Is:         Tor LEAST THAN         Tor Is:         AT LEAST THAN         BUT Is:         Your LEAST THAN         AT Is:         BUT LEAST LEAST LEAST         Your LEAST         AT LEAST         BUT LEAST         Your LEAST         AT LEAST <th< th=""></th<>
LEAST         LESS         Tax         LEAST         Tax         LEAST         Tax         LEAST         LEAST <thleast< th=""> <thleast< th=""> <thleast< th="" th<=""></thleast<></thleast<></thleast<>
LEAS         THAN         Is:         LEAS         THAN         Is:         LEAS         THAN         Is:         LEAS         THAN         Is:           23,000         23,000         11,22         29,000         21,000         52,000         51,000         52,000
22,000         23,100         51,122         29,000         21,100         51,668         51,608         51,608         51,608         51,608         51,608         51,608         51,608         51,608         51,608         51,608         51,608         51,608         51,708         51,618         52,200         52,300<
23,000       23,000       31,136       29,100       29,200       35,000       51,976       41,100       41,200       32,400       35,400       51,400       32,400       35,400       51,983       41,200       32,400       35,400       51,990       41,300       41,400       52,410       47,300       47,400       42,800       32,400       35,000       51,997       41,400       42,400       42,400       47,400       47,800       82,413       47,400       47,800       82,414       47,600       47,400       47,800       82,414       47,600       47,400       47,800       82,416       47,700       47,800       82,416       47,700       47,800       82,416       47,700       47,800       82,416       47,700       47,800       82,456       47,700       47,800       82,456       47,700       47,800       82,456       42,700       47,800       82,456       42,700       47,800       82,456       42,700       47,800       82,456       42,700       47,800       82,456       42,700       47,800       82,456       42,700       42,800       84,900       42,900       84,900       42,900       84,900       42,900       84,900       42,900       84,900       84,900       84,900       82,900
23,000       23,000       31,136       29,100       29,200       35,000       51,976       41,100       41,200       32,400       35,400       51,400       32,400       35,400       51,983       41,200       32,400       35,400       51,990       41,300       41,400       52,410       47,300       47,400       42,800       32,400       35,000       51,997       41,400       42,400       42,400       47,400       47,800       82,413       47,400       47,800       82,414       47,600       47,400       47,800       82,414       47,600       47,400       47,800       82,416       47,700       47,800       82,416       47,700       47,800       82,416       47,700       47,800       82,416       47,700       47,800       82,456       47,700       47,800       82,456       47,700       47,800       82,456       42,700       47,800       82,456       42,700       47,800       82,456       42,700       47,800       82,456       42,700       47,800       82,456       42,700       47,800       82,456       42,700       42,800       84,900       42,900       84,900       42,900       84,900       42,900       84,900       42,900       84,900       84,900       84,900       82,900
22.200       23.300       51.413       29.200       51.570       35.200       51.990       41.300       41.400       52.410       47.200
23.300         23.400         81.150         29.300         25.400         23.800         35.400         81.990         41.300         41.400         82.410         47.300         47.400         82.33           23.500         23.600         81.164         29.500         81.571         35.600         52.001         41.500         82.411         47.500         47.700         82.431           23.600         37.00         55.00         55.00         55.00         52.011         41.600         82.431         47.700         47.600         47.400         47.800         82.448         47.700         47.800         47.800         42.800         82.484         47.700         47.800         42.800         82.484         47.700         47.800         42.800         82.484         47.800         42.800         82.484         47.800         42.800         82.484         47.800         42.800         82.484         47.800         42.800         82.484         47.800         42.800         82.484         47.800         42.800         82.480         42.800         42.800         42.800         42.800         42.800         42.800         42.800         42.800         42.800         42.800         42.800         42.800         42.800 <t< td=""></t<>
23,600       23,600       31,617       29,400       29,500       31,607       34,400       41,600       52,417       47,400       47,600       52,424         23,600       33,000       31,117       29,600       35,000       55,000       55,000       55,000       52,000       41,600       52,414       47,600       47,000       52,431       47,600       47,000       52,431       47,600       47,000       52,432       47,000       52,431       47,600       47,000       52,432       47,000       42,000       52,445       47,800       47,000       52,462       47,000       48,000       52,452       47,900       47,000       52,460       42,000       52,452       42,000       42,000       52,454       47,900       48,000       52,000       52,452       42,000       42,000       52,454       42,000       42,000       52,454       42,000       42,000       52,454       42,000       42,000       52,454       42,000       42,000       52,454       42,000       42,000       52,464       43,000       52,466       43,000       52,466       43,000       52,466       44,000       42,000       52,466       44,000       52,000       52,466       44,000       42,000       52,466
23.600         23.700         51.717         29.700         23.700         52.011         41.600         41.700         82.431         47.600         47.700         82.63           23.000         23.900         51.165         29.900         30.000         51.667         35.800         35.900         52.025         41.800         41.800         43.000         82.445         47.800         47.900         82.000         24.000         24.000         82.445         47.800         40.000         82.473         44.900         42.000         82.469         48.100         42.000         82.469         48.100         42.000         82.473         48.200         48.000         80.00         82.063         42.000         42.400         82.473         48.300         48.000         48.000         48.000         82.003         44.000         42.000         82.441         48.500         48.000         82.003         48.300         48.000         82.003
23,700         23,800         81,178         29,800         29,800         51,805         53,800         52,005         41,700         41,800         82,438         47,700         47,800         82,858           23,800         23,900         30,000         51,615         35,800         36,000         52,025         41,800         42,100         24,410         52,452         47,800         79,000         82,488         47,800         79,000         82,482         47,800         79,000         82,466         48,100         48,000         48,100         82,400         44,000         52,466         48,100         48,000         82,408         48,200         43,000         52,466         48,100         48,000         82,408         48,200         43,000         52,466         48,200         43,000         52,468         48,200         48,000         82,408         48,400         82,000         82,408         48,400         82,000         82,460         48,400         82,000         82,408         48,400         82,000         82,408         48,000         82,008         42,000         42,400         82,480         48,000         82,008         42,000         42,000         42,000         42,000         40,000         82,480         48,000
23.800         23.800         23.800         23.800         23.800         23.800         23.800         24.900         24.000         52.445         47.800         42.000         52.455         47.900         42.000         52.459         47.900         42.000         52.459         47.900         42.000         52.459         48.100         42.000         52.459         48.100         42.000         52.450         48.100         42.000         52.450         48.100         49.200         52.450         48.100         49.200         52.450         48.100         49.200         52.450         48.100         49.200         52.450         48.100         49.200         52.450         48.100         49.200         52.451         48.100         49.200         52.451         48.100         49.200         52.451         48.100         49.200         52.451         48.100         49.200         52.451         48.100         49.200         52.451         48.100         49.200         52.451         48.100         49.200         52.451         48.100         49.200         52.452         48.200         49.000         52.452         48.200         49.000         52.452         48.200         49.000         52.452         48.200         49.000         52.452<
22.900       24.000       \$1.192       29.900       30.000       \$1.619       36.000       \$2.03       24.100       24.100       24.100       \$4.100       \$4.200       24.100       \$4.100       \$4.200       24.100       \$4.200
24,000         24,100         51,199         30,000         30,100         \$1,619         56,000         \$2,209         42,000         42,000         \$2,200         \$2,200         \$2,200         \$2,200         \$2,200         \$2,200         \$2,200         \$2,200         \$2,200         \$2,200         \$2,200         \$2,400         \$2,200         \$2,400         \$2,200         \$2,400         \$2,200         \$2,400         \$2,200         \$2,400         \$2,200         \$2,400         \$2,400         \$2,400         \$2,400         \$2,400         \$2,400         \$2,400         \$2,400         \$2,400         \$2,400         \$2,400         \$2,400         \$2,400         \$2,400         \$2,400         \$2,600         \$2,600         \$2,600         \$2,600         \$2,600         \$2,600         \$2,600         \$2,600         \$2,600         \$2,600         \$2,600         \$2,600         \$2,600         \$2,000         \$2,100         \$2,000<
24.300         24.300         31.213         30.200         30.300         31.633         36.200         32.053         42.200         42.300         52.473         44.200         42.300         52.483         44.300         45.000         52.483         48.300         42.800         52.486         48.300         42.800         52.486         48.400         45.500         56.600         52.447         48.600         48.600         52.447         48.600         48.600         52.447         48.600         48.600         52.447         48.600         48.600         52.447         48.600         48.600         52.447         48.600         48.600         52.447         48.600         48.600         52.948         48.700         48.800         48.900         52.948         48.700         48.800         48.900         52.948         48.900         48.900         52.948         48.900         48.900         52.949         48.900         48.900         42.900         42.800         42.800         42.800         48.900         48.900         42.900         52.557         48.900         48.900         42.900         52.557         49.100         52.948         48.900         49.100         52.948         48.900         49.900         52.948         48.900<
24.300         24.400         81.220         30.300         30.400         \$1,640         36.300         36.400         \$2,060         42.400         \$2,480         \$4,400         \$4,2400         \$2,480         \$4,400         \$4,2400         \$2,480         \$4,400         \$4,200         \$2,487         \$4,400         \$4,600         \$2,491         \$4,600         \$2,491         \$4,600         \$2,491         \$4,600         \$2,491         \$4,600         \$2,491         \$4,600         \$2,491         \$4,600         \$2,491         \$4,600         \$2,490         \$4,2800         \$2,600         \$4,800         \$4,280         \$2,500         \$4,800         \$4,800         \$2,292           24,900         \$2,600         \$1,262         30,900         \$1,675         \$6,800         \$6,000         \$2,090         \$2,100         \$4,900         \$4,900         \$2,900         \$2,500         \$2,160         \$2,500         \$2,160         \$2,500         \$2,160         \$2,500         \$2,161         \$1,000         \$1,000         \$1,000         \$1,000         \$1,000         \$2,000         \$2,529         \$4,900         \$4,900         \$2,529         \$4,900         \$4,900         \$2,529         \$4,900         \$4,900         \$2,529         \$4,900         \$4,900         \$2,529
224,600         24,500         51,227         30,600         30,500         \$1,647         36,500         \$2,067         42,500         \$2,487         48,400         48,500         \$2,000         \$2,447         48,600         48,600         \$2,070         \$2,490         \$2,490         \$2,490         \$2,490         \$2,490         \$2,490         \$2,490         \$2,490         \$2,490         \$2,490         \$2,598         \$4,700         \$2,800         \$4,800         \$4,800         \$2,998         \$4,200         \$2,598         \$4,700         \$4,800         \$4,800         \$2,998         \$4,200         \$2,598         \$4,700         \$4,800         \$4,800         \$2,998         \$2,800         \$2,598         \$4,700         \$4,800         \$4,800         \$2,990         \$2,512         \$4,800         \$4,800         \$2,990         \$2,510         \$4,800         \$4,800         \$2,900         \$2,940         \$2,900         \$2,940         \$4,900         \$4,900         \$4,900         \$2,940         \$2,900         \$2,520         \$2,500         \$1,276         \$1,100         \$1,701         \$3,700         \$7,100         \$2,104         \$4,300         \$4,300         \$4,300         \$4,300         \$4,300         \$4,300         \$4,300         \$4,300         \$4,300         \$2,559
24.600         24.600         24.2400         24.2400         24.2400         24.2400         24.2400         24.2400         24.2400         24.2400         24.2400         24.2400         24.2400         24.2400         24.2400         24.2400         24.2400         24.2400         24.2500         82.251         48.600         82.292           24.800         24.900         \$1.265         30.800         30.900         \$1.668         36.700         \$2.095         42.800         43.800         82.824
24,700         \$1,241         30,600         37,700         \$1,661         36,600         36,700         \$2,081         42,600         42,700         \$2,501         48,600         48,700         \$8,000         \$2,082           24,800         24,900         \$1,265         30,800         31,682         36,900         \$2,062         42,900         \$2,516         48,800         48,700         \$2,900           25,000         \$1,262         30,900         31,000         \$31,682         36,900         37,000         \$2,102         42,900         43,000         \$2,522         48,900         49,000         \$2,944           25,000         \$2,102         \$1,269         31,000         31,100         \$1,686         37,100         37,200         \$2,116         43,100         \$2,524         49,000         49,200         \$2,945           25,200         \$2,520         \$1,263         31,200         31,300         \$1,710         37,200         \$2,140         43,000         \$2,550         \$4,920         \$9,300         \$2,550           25,400         \$1,264         31,500         \$1,771         37,600         \$2,144         43,500         \$2,550         \$4,9200         \$9,300         \$2,550         \$4,264         \$4,500
24,800         51,248         30,700         30,800         \$1,668         36,700         36,800         \$2,088         42,700         42,800         42,800         42,800         42,800         \$2,508         48,700         48,800         \$82,08           24,900         25,000         \$1,262         30,900         31,000         \$1,682         36,900         \$2,102         42,900         43,000         \$2,522         48,900         49,000         \$2,294           25,000         \$2,510         \$1,269         31,000         \$1,689         37,000         7,100         \$2,104         43,000         \$2,530         \$2,543         49,100         \$2,904         \$2,504         \$1,209         \$1,000         \$1,003         \$1,000         \$2,100         \$2,544         49,200         \$4,900         \$2,554           25,200         25,200         \$1,233         31,200         \$1,003         \$1,703         37,200         \$2,130         \$3,300         \$2,160         \$2,550         \$4,9100         \$4,200         \$2,567         \$4,9100         \$4,200         \$2,560         \$2,560         \$1,341         \$1,500         \$1,717         37,400         \$2,151         43,500         \$2,567         \$4,9100         \$4,900         \$4,900
24.900         25.000         \$1.262         30.900         31.000         \$37,000         \$2.102         42.900         43.000         \$2.522         48.900         49.000           25,000         51.00         \$1.269         31.000         31.000         \$37,000         \$37,000         43.000         \$43,000         \$43,000         \$42,900         \$49,000           25,000         52,500         \$1.263         31.000         \$1.003         \$1.003         \$37,000         \$37,000         \$2.191         \$43,000         \$43,000         \$42,900         \$49,000         \$2.943           25,000         52,500         \$1.283         31.200         \$1.300         \$1.703         \$37,200         \$37,000         \$2.123         \$43,200         \$43,000         \$42,504         \$49,900         \$49,900         \$2.963           25,500         \$5,600         \$1,314         31,600         \$1,774         \$37,600         \$7,100         \$2,151         \$43,600         \$43,700         \$2,577         \$49,800         \$49,800         \$2,990           25,600         \$1,312         31,800         \$1,745         \$37,900         \$7,900         \$2,165         \$43,800         \$4,900         \$4,900         \$5,000         \$5,000         \$5,000
25,000         31,000         37,000         43,000         49,000           25,000         25,100         \$1,269         31,000         31,100         \$1,689         37,000         37,100         \$2,199         43,000         43,100         \$2,520         \$2,530         \$1,283         31,200         \$1,703         37,100         37,200         \$2,116         43,100         43,200         43,300         \$2,556         49,100         \$2,961           25,300         5,500         \$1,293         31,200         \$1,703         37,300         \$2,137         43,400         43,000         \$2,550         49,300         \$4,900         \$2,951           25,600         25,600         \$1,341         31,600         \$1,774         37,600         37,700         \$2,151         43,600         43,600         \$2,557         49,800         \$9,800         \$2,980           25,600         5,500         \$1,311         31,600         \$1,778         37,600         37,700         \$2,158         43,700         43,800         \$2,576         49,700         \$2,990           25,600         \$1,331         31,000         31,700         \$1,752         37,800         37,900         \$2,165         43,800         43,000         \$2,576
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$
25,100       52,200       \$1,276       31,100       31,200       \$1,696       37,200       \$2,123       43,200       \$2,550       49,100       49,200       \$2,961         25,200       25,300       \$1,283       31,200       \$1,300       \$1,717       37,300       \$2,123       43,200       43,300       \$2,550       49,300       \$2,967         25,400       25,500       \$1,297       31,400       31,600       \$1,717       37,400       37,500       \$2,114       43,500       43,500       \$2,554       49,400       49,500       \$2,977         25,500       \$1,311       31,600       31,700       \$1,724       37,500       \$2,164       43,500       43,600       43,700       \$2,576       49,400       49,700       \$2,989         25,500       \$1,318       31,700       31,700       \$1,718       37,700       \$2,154       43,800       43,900       \$2,576       49,700       49,800       \$2,999         25,500       \$1,313       31,900       32,100       \$1,775       38,000       \$2,179       43,000       44,000       \$2,595       49,800       49,900       \$3,003         26,500       \$1,355       31,200       32,100       \$1,775       38,000
25,200       25,300       \$1,283       31,200       31,700       \$1,703       37,300       \$2,130       43,300       \$2,543       49,200       49,300       \$2,970         25,300       25,400       \$1,297       31,400       \$1,510       \$1,711       37,300       \$2,130       43,400       43,600       \$2,557       49,400       49,500       \$2,977         25,500       25,600       \$1,311       31,600       \$1,721       37,400       \$2,151       43,600       \$2,571       49,400       49,600       \$2,977         25,500       25,600       \$1,318       31,700       31,700       \$7,700       \$2,151       43,600       43,700       \$2,571       49,600       49,700       \$2,900       \$2,550       \$4,900       49,900       \$2,500       \$2,557       49,900       \$4,000       \$2,587       49,900       \$5,000       \$2,600       \$1,323       31,900       \$1,752       37,900       \$2,168       43,100       44,100       \$2,592       49,900       \$0,000       \$3,012       \$2,600       \$1,010       \$2,000       \$1,763       38,000       \$2,193       44,200       44,000       \$2,600       \$0,100       \$2,000       \$3,003       \$2,615       50,400       50,000
25,300       25,400       \$1,290       31,300       31,400       \$1,710       37,400       37,400       \$2,137       43,400       \$4,555       49,300       49,400       \$2,977         25,600       \$1,904       31,500       \$1,717       37,400       37,500       \$2,151       43,600       \$2,557       49,400       49,500       49,600       \$2,987         25,500       \$1,311       31,600       \$1,724       37,600       \$2,151       43,600       \$2,571       49,600       49,600       \$2,999         25,700       25,800       \$1,325       31,800       \$1,750       37,600       \$2,154       43,600       \$2,578       49,700       49,800       \$2,990         25,700       25,000       \$1,325       31,800       \$1,750       37,800       \$2,154       43,800       43,900       \$2,585       49,800       49,900       \$3,002         26,000       \$1,332       31,900       32,100       \$1,750       38,000       \$2,177       44,000       \$4,100       \$2,592       49,900       50,000       \$0,100       \$3,012         26,000       \$1,346       32,100       32,200       \$1,763       38,000       \$2,014       44,000       \$4,200       \$2,606
25,600       \$1,297       31,400       31,500       \$1,774       37,600       \$2,134       43,600       \$2,557       49,400       49,500       \$2,972         25,500       25,600       \$1,314       31,600       \$1,724       37,500       37,600       \$2,144       43,500       43,600       \$2,564       49,500       49,500       49,600       49,700       \$2,992         25,700       25,800       \$1,318       31,700       31,740       37,700       37,800       \$2,154       43,600       \$2,578       49,700       49,800       \$2,990         25,800       \$2,900       \$1,322       31,900       32,000       \$1,752       37,900       38,000       \$2,172       43,900       44,000       \$2,599       50,000       50,000       \$2,000       \$3,010       \$2,000
25,600       25,600       \$1,304       31,500       \$1,724       37,500       37,600       \$2,151       43,600       \$2,571       49,600       \$2,992         25,600       \$1,318       31,700       \$1,731       37,600       \$7,700       \$2,151       43,600       \$2,571       49,600       \$2,992         25,700       \$2,800       \$1,325       31,800       \$1,783       37,700       37,800       \$2,151       43,800       \$2,571       49,700       \$2,999         25,800       \$1,325       31,800       \$1,785       37,800       38,000       \$2,172       43,800       \$2,585       49,800       \$9,000       \$3,012         26,000       \$1,339       32,000       \$2,100       \$1,766       38,100       \$2,186       44,100       \$4,200       44,000       \$2,695       50,000       50,000       \$3,032         26,200       \$1,366       32,300       \$2,173       38,000       \$2,183       44,100       44,00       \$2,620       50,300       \$5,030       \$5,000       \$3,040         26,200       \$1,367       32,400       \$1,781       38,000       \$2,216       44,500       44,600       \$2,627       50,400       \$5,060       \$5,000       \$5,000
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28,200       28,300       \$1,493       34,200       34,300       \$1,913       40,200       40,300       \$2,333       46,200       46,300       \$2,753       52,200       52,300       \$3,175         28,300       28,400       \$1,500       34,300       34,400       \$1,920       40,300       40,400       \$2,340       46,300       46,400       \$2,760       52,300       52,400       \$3,180
- 78 ADD - 78 6DD   \$1 6D7 T 34 4DD - 34 5DD   \$1 077 T AD ADD - AD 6DD   \$7 377 T A& ADD - A& 6DD   \$7 767 T 67 ADD - \$9 6DD   \$7 407
28,400       28,500       \$1,507       34,400       34,500       \$1,927       40,400       40,500       \$2,347       46,400       46,500       \$2,767       52,400       52,500       \$3,187         28,500       28,600       \$1,514       34,500       34,600       \$1,934       40,500       40,600       \$2,354       46,500       46,600       \$2,774       52,500       \$2,600       \$3,194
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28,700 28,800 \$1,528 34,700 34,800 \$1,948 40,700 40,800 \$2,368 46,700 46,800 \$2,788 52,700 52,800 \$3,208
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28,900 29,000 \$1,542 34,900 35,000 \$1,962 40,900 41,000 \$2,382 46,900 47,000 \$2,802 52,900 53,000 \$3,222

2013	Тах	Table
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2013 Tax Table														
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AT LEAST	LESS	Тах	AT LEAST	LESS	Tax	AT LEAST	LESS	Tax	AT LEAST	LESS	Tax	AT LEAST	LESS	Tax
LLAUI	THAN	ls:	LLAUI	THAN	ls:		THAN	ls:		THAN	ls:		THAN	ls:
53.	,000		59	9,000		65,000		71	,000		77	,000		
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53,000	53,100	\$3,229	59,000	59,100	\$3,649	65,000	65,100	\$4,069	71,000	71,100	\$4,489	77,000	77,100	\$4,909
53,100	53,200	\$3,236	59,100	59,200	\$3,656	65,100	65,200	\$4,076	71,100	71,200	\$4,496	77,100	77,200	\$4,916
53,200	53,300	\$3,243 \$3,250	59,200 59,300	59,300 59,400	\$3,663 \$3,670	65,200 65,300	65,300 65,400	\$4,083 \$4,090	71,200 71,300	71,300 71,400	\$4,503 \$4,510	77,200 77,300	77,300 77,400	\$4,923 \$4,930
53,300 53,400	53,400 53,500	\$3,250	59,300 59,400	59,400 59,500	\$3,670	65,400	65,500	\$4,097	71,300	71,400	\$4,517	77,400	77,500	\$4,930 \$4,937
53,500	53,600	\$3,264	59,500	59,600	\$3,684	65,500	65,600	\$4,104	71,500	71,600	\$4,524	77,500	77,600	\$4,944
53,600	53,700	\$3,271	59,600	59,700	\$3,691	65,600	65,700	\$4,111	71,600	71,700	\$4,531	77,600	77,700	\$4,951
53,700	53,800	\$3,278	59,700	59,800	\$3,698	65,700	65,800	\$4,118	71,700	71,800	\$4,538	77,700	77,800	\$4,958
53,800	53,900	\$3,285	59,800	59,900	\$3,705	65,800	65,900	\$4,125	71,800	71,900	\$4,545	77,800	77,900	\$4,965
53,900	54,000	\$3,292	59,900 60,000	60,000	\$3,712	65,900 66,000	66,000 66,100	\$4,132 \$4,139	71,900 72.000	72,000 72,100	\$4,552 \$4,559	77,900 78,000	78,000	\$4,972
54,000 54,100	54,100 54,200	\$3,299 \$3,306	60,000 60,100	60,100 60,200	\$3,719 \$3,726	66,100	66,200	\$4,139 \$4,146	72,000	72,100	\$4,559 \$4,566	78,000	78,100 78,200	\$4,979 \$4,986
54,200	54,300	\$3,313	60,200	60,300	\$3,733	66,200	66,300	\$4,153	72,200	72,300	\$4,573	78,200	78,300	\$4,993
54,300	54,400	\$3,320	60,300	60,400	\$3,740	66,300	66,400	\$4,160	72,300	72,400	\$4,580	78,300	78,400	\$5,000
54,400	54,500	\$3,327	60,400	60,500	\$3,747	66,400	66,500	\$4,167	72,400	72,500	\$4,587	78,400	78,500	\$5,007
54,500	54,600	\$3,334	60,500	60,600	\$3,754	66,500	66,600	\$4,174	72,500	72,600	\$4,594	78,500	78,600	\$5,014
54,600	54,700	\$3,341	60,600	60,700	\$3,761	66,600	66,700	\$4,181	72,600	72,700	\$4,601	78,600	78,700	\$5,021
54,700 54,800	54,800 54,900	\$3,348 \$3,355	60,700 60,800	60,800 60,900	\$3,768 \$3,775	66,700 66,800	66,800 66,900	\$4,188 \$4,195	72,700 72,800	72,800 72,900	\$4,608 \$4,615	78,700 78,800	78,800 78,900	\$5,028 \$5,035
54,900	54,900 55,000	\$3,362	60,800	61,000	\$3,782	66,900	67,000	\$4,202	72,900	73,000	\$4,622	78,900	79,000	\$5,033 \$5,042
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55,000	55,100	\$3,369	61,000	61,100	\$3,789	67,000	67,100	\$4,209	73,000	73,100	\$4,629	79,000	79,100	\$5,049
55,100	55,200	\$3,376	61,100	61,200	\$3,796	67,100	67,200	\$4,216	73,100	73,200	\$4,636	79,100	79,200	\$5,056
55,200 55,300	55,300 55,400	\$3,383 \$3,390	61,200 61,300	61,300 61,400	\$3,803 \$3,810	67,200 67,300	67,300 67,400	\$4,223 \$4,230	73,200 73,300	73,300 73,400	\$4,643 \$4,650	79,200 79,300	79,300 79,400	\$5,063 \$5,070
55,400	55,500	\$3,397	61,400	61,500	\$3,817	67,400	67,500	\$4,237	73,400	73,500	\$4,657	79,400	79,500	\$5,077
55,500	55,600	\$3,404	61,500	61,600	\$3,824	67,500	67,600	\$4,244	73,500	73,600	\$4,664	79,500	79,600	\$5,084
55,600	55,700	\$3,411	61,600	61,700	\$3,831	67,600	67,700	\$4,251	73,600	73,700	\$4,671	79,600	79,700	\$5,091
55,700	55,800	\$3,418	61,700	61,800	\$3,838	67,700	67,800	\$4,258	73,700	73,800	\$4,678	79,700	79,800	\$5,098
55,800	55,900	\$3,425	61,800	61,900	\$3,845	67,800	67,900	\$4,265	73,800	73,900	\$4,685	79,800	79,900	\$5,105
55,900 56,000	56,000 56,100	\$3,432 \$3,439	61,900 62,000	62,000 62,100	\$3,852 \$3,859	67,900 68,000	68,000 68,100	\$4,272 \$4,279	73,900 74,000	74,000 74,100	\$4,692 \$4,699	79,900 80,000	80,000 80,100	\$5,112 \$5,119
56,100	56,200	\$3,439	62,000	62,200	\$3,866	68,100	68,200	\$4,286	74,100	74,200	\$4,706	80,100	80,200	\$5,126
56,200	56,300	\$3,453	62,200	62,300	\$3,873	68,200	68,300	\$4,293	74,200	74,300	\$4,713	80,200	80,300	\$5,133
56,300	56,400	\$3,460	62,300	62,400	\$3,880	68,300	68,400	\$4,300	74,300	74,400	\$4,720	80,300	80,400	\$5,140
56,400	56,500	\$3,467	62,400	62,500	\$3,887	68,400	68,500	\$4,307	74,400	74,500	\$4,727	80,400	80,500	\$5,147
56,500	56,600	\$3,474	62,500	62,600	\$3,894	68,500	68,600	\$4,314	74,500	74,600	\$4,734	80,500	80,600	\$5,154
56,600 56,700	56,700 56,800	\$3,481 \$3,488	62,600 62,700	62,700 62,800	\$3,901 \$3,908	68,600 68,700	68,700 68,800	\$4,321 \$4,328	74,600 74,700	74,700 74,800	\$4,741 \$4,748	80,600 80,700	80,700 80,800	\$5,161 \$5,168
56,800	56,900	\$3,400	62,800	62,900	\$3,908	68,800	68,900	\$4,335	74,800	74,900	\$4,755	80,800	80,900	\$5,175
56,900	57,000	\$3,502	62,900	63,000	\$3,922	68,900	69,000	\$4,342	74,900	75,000	\$4,762	80,900	81,000	\$5,182
57	,000		63	8,000		69	,000		75	,000		81	,000	
E7 000	E7 400	¢2 500	62.000	63,100	\$2,000	69,000	69,100	\$4,349	75,000	75,100	\$4,769	01 000	01 100	\$5,189
57,000 57,100	57,100 57,200	\$3,509 \$3,516	63,000 63,100	63,200	\$3,929 \$3,936	69,000 69,100	69,200	\$4,349 \$4,356	75,000	75,200	\$4,709 \$4,776	81,000 81,100	81,100 81,200	\$5,169 \$5,196
57,100	57,200 57,300	\$3,510	63,200	63,300	\$3,930	69,200	69,300	\$4,363	75,200	75,300	\$4,783	81,100	81,200	\$5,203
57,300	57,400	\$3,530	63,300	63,400	\$3,950	69,300	69,400	\$4,370	75,300	75,400	\$4,790	81,300	81,400	\$5,210
57,400	57,500	\$3,537	63,400	63,500	\$3,957	69,400	69,500	\$4,377	75,400	75,500	\$4,797	81,400	81,500	\$5,217
57,500	57,600	\$3,544	63,500	63,600	\$3,964	69,500	69,600	\$4,384	75,500	75,600	\$4,804	81,500	81,600	\$5,224
57,600	57,700	\$3,551	63,600	63,700	\$3,971	69,600	69,700	\$4,391	75,600	75,700	\$4,811	81,600	81,700	\$5,231
57,700	57,800	\$3,558 \$3,565	63,700 63,800	63,800 63,900	\$3,978 \$3,985	69,700 69,800	69,800 69,900	\$4,398 \$4,405	75,700 75,800	75,800 75,900	\$4,818 \$4,825	81,700 81,800	81,800 81,900	\$5,238 \$5,245
57,800 57,900	57,900 58,000	\$3,565	63,900 63,900	63,900 64,000	\$3,965	69,900	70,000	\$4,403 \$4,412	75,900	76,000	\$4,823 \$4,832	81,800	81,900	\$5,245 \$5,252
58,000	58,100	\$3,579	64,000	64,100	\$3,999	70,000	70,100	\$4,419	76,000	76,100	\$4,839	82,000	82,100	\$5,259
58,100	58,200	\$3,586	64,100	64,200	\$4,006	70,100	70,200	\$4,426	76,100	76,200	\$4,846	82,100	82,200	\$5,266
58,200	58,300	\$3,593	64,200	64,300	\$4,013	70,200	70,300	\$4,433	76,200	76,300	\$4,853	82,200	82,300	\$5,273
58,300	58,400	\$3,600	64,300	64,400	\$4,020	70,300	70,400	\$4,440	76,300	76,400	\$4,860	82,300	82,400	\$5,280
58,400 58,500	58,500 58,600	\$3,607 \$3,614	64,400 64,500	64,500 64,600	\$4,027 \$4,034	70,400 70,500	70,500 70,600	\$4,447 \$4,454	76,400 76,500	76,500 76,600	\$4,867 \$4,874	82,400 82,500	82,500 82,600	\$5,287 \$5,294
58,500 58,600	58,600 58,700	\$3,614	64,500 64,600	64,600 64,700	\$4,034 \$4,041	70,500 70,600	70,800	\$4,454 \$4,461	76,500	76,600	\$4,874 \$4,881	82,600	82,600 82,700	\$5,294 \$5,301
58,700	58,800	\$3,628	64,700	64,800	\$4,048	70,700	70,800	\$4,468	76,700	76,800	\$4,888	82,700	82,800	\$5,308
58,800	58,900	\$3,635	64,800	64,900	\$4,055	70,800	70,900	\$4,475	76,800	76,900	\$4,895	82,800	82,900	\$5,315
58,900	59,000	\$3,642	64,900	65,000	\$4,062	70,900	71,000	\$4,482	76,900	77,000	\$4,902	82,900	83,000	\$5,322

2013 Tax Table	

tax	If taxable income taxa is:		lf able inc is:	ome	tax	lf able inc is:	ome	tax	lf able inc is:	ome	ta	lf kable inc is:	ome	
AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:	AT LEAST	BUT LESS THAN	Your Tax Is:
83	8,000		87	,000		91	,000		95	,000		99,000		
83,000 83,100 83,200 83,300 83,400 83,500 83,600 83,700 83,800	83,100 83,200 83,300 83,400 83,500 83,600 83,700 83,800 83,900	\$5,329 \$5,336 \$5,343 \$5,350 \$5,357 \$5,364 \$5,371 \$5,378 \$5,385	87,000 87,100 87,200 87,300 87,400 87,500 87,600 87,700 87,800	87,100 87,200 87,300 87,400 87,500 87,600 87,700 87,800 87,900	\$5,609 \$5,616 \$5,623 \$5,630 \$5,637 \$5,644 \$5,651 \$5,658 \$5,665	91,000 91,100 91,200 91,300 91,400 91,500 91,600 91,700 91,800	91,100 91,200 91,300 91,400 91,500 91,600 91,700 91,800 91,900	\$5,889 \$5,896 \$5,903 \$5,910 \$5,917 \$5,924 \$5,931 \$5,938 \$5,945	95,000 95,100 95,200 95,300 95,400 95,500 95,600 95,700 95,800	95,100 95,200 95,300 95,400 95,500 95,600 95,700 95,800 95,900	\$6,169 \$6,176 \$6,183 \$6,190 \$6,197 \$6,204 \$6,211 \$6,218 \$6,225	99,000 99,100 99,200 99,300 99,400 99,500 99,600 99,700 99,800	99,100 99,200 99,300 99,400 99,500 99,600 99,700 99,800 99,900	\$6,449 \$6,456 \$6,463 \$6,470 \$6,477 \$6,484 \$6,491 \$6,498 \$6,505
83,900 84,000	84,000 84,100	\$5,392 \$5,399	87,900 88,000	88,000 88,100	\$5,672 \$5,679	91,900 92,000	92,000 92,100	\$5,952 \$5,959	95,900 96,000	96,000 96,100	\$6,232 \$6,239	99,800 99,900		\$6,505 \$6,512
84,100 84,200 84,300 84,400 84,500	84,200 84,300 84,400 84,500 84,600	\$5,406 \$5,413 \$5,420 \$5,427 \$5,434	88,100 88,200 88,300 88,400 88,500	88,200 88,300 88,400 88,500 88,600	\$5,686 \$5,693 \$5,700 \$5,707 \$5,714	92,100 92,200 92,300 92,400 92,500	92,200 92,300 92,400 92,500 92,600	\$5,966 \$5,973 \$5,980 \$5,987 \$5,994	96,100 96,200 96,300 96,400 96,500	96,200 96,300 96,400 96,500 96,600	\$6,246 \$6,253 \$6,260 \$6,267 \$6,274	'	0,000 or use tax ra hedule b	ate
84,600 84,700 84,800 84,900	84,700 84,800 84,900 85,000	\$5,441 \$5,448 \$5,455 \$5,462	88,600 88,700 88,800 88,900	88,700 88,800 88,900 89,000	\$5,721 \$5,728 \$5,735 \$5,742	92,600 92,700 92,800 92,900	92,700 92,800 92,900 93,000	\$6,001 \$6,008 \$6,015 \$6,022	96,600 96,700 96,800 96,900	96,700 96,800 96,900 97,000	\$6,281 \$6,288 \$6,295 \$6,302			
85	,000		89	,000		93	,000		97,	000				
85,000 85,100 85,200 85,200 85,400 85,600 85,600 85,700 85,800 85,900 86,000 86,000 86,200 86,200 86,200 86,200 86,300 86,400 86,500 86,600 86,700 86,800 86,900	85,100 85,200 85,200 85,400 85,500 85,500 85,700 85,800 85,900 86,000 86,000 86,200 86,200 86,200 86,200 86,200 86,200 86,500 86,600 86,700 86,800 86,900 87,000	\$5,469 \$5,476 \$5,483 \$5,490 \$5,504 \$5,511 \$5,518 \$5,525 \$5,532 \$5,532 \$5,539 \$5,546 \$5,553 \$5,560 \$5,567 \$5,574 \$5,581 \$5,588 \$5,595 \$5,602	89,000 89,100 89,200 89,300 89,400 89,500 89,600 89,700 89,800 89,900 90,000 90,100 90,200 90,200 90,300 90,400 90,500 90,600 90,700 90,800 90,900	89,100 89,200 89,300 89,400 89,500 89,600 89,700 89,800 90,000 90,100 90,200 90,100 90,200 90,300 90,400 90,500 90,600 90,700 90,800 90,900 91,000	\$5,749 \$5,756 \$5,763 \$5,770 \$5,784 \$5,791 \$5,798 \$5,805 \$5,812 \$5,812 \$5,819 \$5,826 \$5,833 \$5,840 \$5,847 \$5,854 \$5,861 \$5,868 \$5,875 \$5,882	93,000 93,100 93,200 93,300 93,400 93,500 93,600 93,700 93,800 93,900 94,000 94,000 94,100 94,200 94,200 94,300 94,400 94,500 94,600 94,700 94,800 94,900	93,100 93,200 93,200 93,400 93,500 93,600 93,700 93,800 93,800 93,900 94,000 94,100 94,200 94,200 94,300 94,400 94,500 94,600 94,600 94,700 94,800 94,900 95,000	\$6,029 \$6,036 \$6,043 \$6,050 \$6,057 \$6,064 \$6,071 \$6,078 \$6,085 \$6,092 \$6,099 \$6,106 \$6,113 \$6,120 \$6,127 \$6,134 \$6,141 \$6,148 \$6,155 \$6,162	97,000 97,100 97,200 97,300 97,400 97,500 97,600 97,600 97,700 97,800 97,900 98,000 98,000 98,100 98,200 98,300 98,400 98,500 98,600 98,600 98,600 98,900	97,100 97,200 97,200 97,400 97,500 97,600 97,700 97,800 97,900 98,000 98,000 98,100 98,200 98,300 98,400 98,500 98,600 98,700 98,800 98,900 99,000	\$6,309 \$6,316 \$6,323 \$6,330 \$6,344 \$6,351 \$6,358 \$6,365 \$6,372 \$6,379 \$6,386 \$6,393 \$6,400 \$6,407 \$6,414 \$6,421 \$6,428 \$6,435 \$6,442			

# 2013 Tax Rate Schedule for taxable income of \$100,000 or more

**Caution:** You must use the Tax Tables instead of this Tax Rate Schedule if your taxable income is less than \$100,000.

Use this rate schedule regardless of the filing status you checked on Form SC1040. If the amount on SC1040 line 5, is **\$100,000 or more:** Multiply the amount on line 5 by 7%; Subtract \$485; and Enter the difference on line 6.

#### Example of Tax Rate Schedule Computation

If South Carolina income subject to tax on SC1040 line 5, is \$101,000 the tax is calculated as follows:

\$101,000 income from SC1040 line 5 X.07 (.07) 7,070 - 485 subtraction amount (constant) \$6,585 tax

6,585 is the amount of tax to be entered on SC1040 line 6 in this example.

# Common Errors that Delay Refunds ...and How to Avoid Them!

It is important to follow these guidelines to avoid delays in processing your return!

DO	Use an Electronic Filing option.	DO	Sign your return! Both spouses must sign a married filing joint return.				
DO DO	Use direct deposit for a faster refund!	DO	Make sure your mailing address is complete and accurate on your return.				
БО	Use the proper form. Make sure that the form you use is for the correct tax year.	DO	Sign your check! Make it payable to SC Department of Revenue and make				
DO	Include all social security numbers (SSNs) and make sure they are		sure the written amount matches the dollar amount.				
_	correct.	DO	Include <b>SC withholding</b> on line 16 for W-2s and line 20 for 1099s.				
DO	Mark your filing status. Generally, it should match the filing status marked on your federal return.	DON'T	Claim the two wage earner credit unless your filing status is married filing jointly.				
DO	Send all 3 pages of the SC 1040 plus any additional schedules and documents required.	DON'T	Claim state withholding paid to another state.				
DO	If you have Schedule NR, attach it to your SC1040 and make sure you mark the NR box.	DON'T	Send additional copies of your tax return. If you file electronically, you do not need to submit a paper copy.				
DO	Attach SC1040TC if you are claiming a tax credit.	DON'T	Use SC1040 to change or correct an original return that has been filed. Complete and submit SC1040X Amended Income Tax Return.				

Failure to follow these guidelines can slow down processing of your return and **delay your refund!** Your return may be mailed back to you if all requested information is not furnished.

# Before you file your return.....

- ✓ Make sure you have received ALL of your W-2s and other tax documents.
- ✓ You will need to have your correct social security number. If you cannot get a social security number, you will need to apply for an Individual Taxpayer Identification Number from the IRS.
- ✓ Double check all social security numbers, your name, address and all of your math calculations.
- ✓ Make a copy of your complete return for your records.
- ✓ Documents and schedules (if present) should be placed in the following order:
  - Payments
  - W-2s
  - 1099s with South Carolina Withholding
  - SC1040 ALL 3 pages
  - SC1040NR Non-Resident Schedule
  - SC1040TC Tax Credit
  - 1-319 Tuition Tax Credit
  - 1-330 Contributions for Check-Offs
  - Any other South Carolina forms/schedules
  - Any Federal forms/schedules

## TAXPAYER SERVICES

#### TAXPAYER ADVOCATE

If you have a tax concern, you should first contact taxpayer assistance. In the case of a letter or notice from the department, call the telephone number provided on the letter or notice. The Taxpayer Advocate Section provides assistance for the following tax issues: innocent spouse requests for Department of Revenue debts, certificates of tax compliance, and lottery compliance. If you need assistance with any of the above tax issues handled by our department, call (803) 898-5199 for innocent spouse and (803) 898-5381 for compliance.

#### **TAXPAYERS' BILL OF RIGHTS**

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Under the provisions of Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owing to South Carolina Department of Revenue for more than 6 months may be assigned to a private collection agency for collecting actions.

#### **VOLUNTEER INCOME TAX ASSISTANCE**

The Volunteer Income Tax Assistance (VITA) program provides free tax assistance to lower income, elderly and handicapped people. Generally, those who receive these services cannot afford professional tax assistance. Volunteers are located throughout the state. Call 211 for more information.

#### **COPIES OF PRIOR YEAR RETURNS**

You can obtain a copy of a prior year tax return by completing SC4506, Request for Copy of Tax Form or Tax Account Information. There is a \$5.00 charge for each copy (plus sales tax). If you do not have a SC4506, you can send a written request containing the following information: your name, social security number, and if you filed a joint return, the name and social security number of your spouse, the form number, the tax period or year, and your current address. You must sign the request. Allow 45 days to receive your copy. Please see the SC4506 for additional information. Forms can be found on our website **www.sctax.org**.

#### Send SC4506 or your written request to: South Carolina Department of Revenue Photocopy Section Columbia, SC 29214-0014

TAXPAYER SERVICE CENTERS (Hours 8:30 a.m. to 5:00 p.m. EST)

#### COLUMBIA

300A Outlet Pointe Blvd. (803) 898-5000

#### CHARLESTON

1 South Park Circle, Suite 100 (843) 852-3600

#### FLORENCE

1452 West Evans Street (843) 661-4850

#### **MYRTLE BEACH**

1330 Howard Parkway (843) 839-2960

#### GREENVILLE

545 North Pleasantburg Drive (864) 241-1200

#### **ROCK HILL**

Business and Technology Center 454 South Anderson Road, Suite 202 (803) 324-7641

"Satellite" locations and office hours can be found at www.sctax.org>Contact Information>Satellite Offices