



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WORKSHEET 1
PASS-THROUGH INCOME FROM
A SOLE PROPRIETORSHIP

(Complete one Worksheet 1 for all Schedules C, C-EZ and F)
(Attach Worksheet 1 to your return)

I-335A

(Rev. 8/4/11)

3421

2011

For the year January 1 - December 31, 2011, or fiscal tax year beginning

2011 and ending

2012

Print your name

Spouse's first name

Your Social Security number

Spouse's Social Security number

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

A taxpayer needs to complete only one Worksheet 1 for all federal Schedules C, C-EZ and F.

1. South Carolina net profit (loss) all federal Schedules C, C-EZ and F 1. \$_____00
2. Deductible part of self-employment tax related to line 1 (enter the amount from federal Form 1040 if all business income is taxable to South Carolina) 2. \$_____00
3. Subtract line 2 from line 1 and enter here and on I-335, line 1a 3. \$_____00

Instructions to Worksheet 1

Line 1 Enter total of South Carolina amounts from federal Schedule C; Schedule C-EZ; and Schedule F.

Line 2 Enter the amount from Form 1040 that applies to line 1. The entire amount applies unless one or more of the Schedules C and F are from a multi-state business or business not taxable to South Carolina.

Line 3 Subtract line 2 from line 1. Enter this amount on I-335, line 1a.