



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

2014 INDIVIDUAL INCOME TAX RETURN

SC1040

(Rev. 7/29/14)

3075

| | |
|-------------------------------------|--|
| Your social security number | Check if deceased <input type="checkbox"/> |
| Spouse's social security number | Check if deceased <input type="checkbox"/> |

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

| | | | | | |
|--|---|-----------------|-----------|-------------------|-------------|
| For the year January 1 - December 31, 2014, or fiscal tax year beginning | | 2014 and ending | | 2015 | |
| Print your first name and initial | | | Last name | | Suff. |
| Spouse's first name, if married filing jointly | | | Last name | | |
| Check if new address <input type="checkbox"/> | Mailing address (number and street, Apt. no or P. O. Box) Foreign address, see instructions | | | | County code |
| City | State | Zip | Area code | Daytime telephone | |
| Check if address is outside US <input type="checkbox"/> | Foreign country address including Postal code (see instructions) | | | | |

Check this box if you are filing SC Schedule NR (Part year/Nonresident) ☐

Check this box ONLY if filing a composite return on behalf of a partnership or "S" corporation. Do not check this box if you are an individual. ☐

Check this box if you have filed a federal or state extension ☐

Check this box if you served in a Military COMBAT ZONE during the filing period ☐

Enter the name of the combat zone: _____

Check this box if this return is affected by a federally declared DISASTER AREA ☐

Enter the name of the disaster area: _____

| | | |
|---|---|--|
| CHECK YOUR FEDERAL FILING STATUS | (1) <input type="checkbox"/> Single | (3) <input type="checkbox"/> Married filing separately. Enter spouse's SSN here: _____ |
| | (2) <input type="checkbox"/> Married filing jointly | (4) <input type="checkbox"/> Head-of-household (5) <input type="checkbox"/> Widow(er) with dependent child |

Federal Exemptions

Enter the number of exemptions from your 2014 federal return

Enter the number of exemptions listed above that were under the age of 6 years on December 31, 2014

Enter the number of taxpayers age 65 or older, as of December 31, 2014

Dependents:

| First name | Last name | Social security number | Relationship | Date of birth (MM/DD/YYYY) |
|------------|-----------|------------------------|--------------|----------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

**INCOME AND ADJUSTMENTS****2014**

1 Enter federal taxable income from your federal form. If zero or less, enter zero here. Dollars
Nonresident filers complete Schedule NR and enter total from line 50 on line 5 below **1** **00**

ADDITIONS TO FEDERAL TAXABLE INCOME

| | | | | |
|--|---|----|--|--|
| a State tax addback, if itemizing on federal return (See instructions) | a | 00 | | |
| b Out-of-state losses (See instructions) Check type of loss: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other | b | 00 | | |
| c Expenses related to National Guard and Military Reserve income | c | 00 | | |
| d Interest income on obligations of states and political subdivisions other than South Carolina | d | 00 | | |
| e Other additions to income. Attach an explanation (See instructions) | e | 00 | | |

2 Add lines **a through e** and enter the total here. These are your **total additions** **2** **00**

3 Add lines **1** and **2** and enter the total here **3** **00**

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

| | | | | |
|---|-----|----|--|---------|
| f State tax refund, if included on your federal return | f | 00 | | Dollars |
| g Total and permanent disability retirement income, if taxed on your federal return | g | 00 | | |
| h Out-of-state income/gain – Do not include personal service income (See instructions) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other | h | 00 | | |
| i 44% of net capital gains held for more than one year (See instructions) | i | 00 | | |
| j Volunteer deductions (See instructions) Check type of deduction: <input type="checkbox"/> Firefighter <input type="checkbox"/> HazMat <input type="checkbox"/> Rescue Squad <input type="checkbox"/> DNR <input type="checkbox"/> Reserve Police <input type="checkbox"/> Other | j | 00 | | |
| k Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program (See instructions) | k | 00 | | |
| l Active Trade or Business Income deduction (See instructions) | l | 00 | | |
| m Interest income from obligations of the US government | m | 00 | | |
| n Certain nontaxable National Guard or Reserve Pay (See instructions) | n | 00 | | |
| o Social security and/or railroad retirement, if taxed on your federal return | o | 00 | | |
| p Caution: Retirement Deduction (See instructions) p-1 Taxpayer: date of birth | p-1 | 00 | | |
| p-2 Spouse: date of birth | p-2 | 00 | | |
| p-3 Surviving spouse #1: date of birth of deceased spouse | p-3 | 00 | | |
| p-4 Surviving spouse #2: date of birth of deceased spouse | p-4 | 00 | | |
| q Age 65 and older deduction (See instructions) q-1 Taxpayer: date of birth | q-1 | 00 | | |
| q-2 Spouse: date of birth | q-2 | 00 | | |
| r Negative amount of federal taxable income | r | 00 | | |
| s Subsistence allowance ____ days @ \$8.00 | s | 00 | | |
| t Dependents under the age of 6 years on December 31 of the tax year | t | 00 | | |
| u Consumer Protection Services | u | 00 | | |
| v Other subtractions (See instructions) | v | 00 | | |

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 This is your **South Carolina INCOME SUBJECT TO TAX** **5** **00**

6 **TAX:** enter tax from SOUTH CAROLINA tax tables **6** **00**

7 TAX on Lump Sum Distribution (Attach SC4972) **7** **00**

8 TAX on Active Trade or Business Income (Attach I-335) **8** **00**

9 TAX on excess withdrawals from Catastrophe Savings Accounts **9** **00**

10 Add lines **6 through 9** and enter the total here This is your **TOTAL SOUTH CAROLINA TAX** **10** **00**

11 Child and Dependent Care (See instructions) **11** **00**

12 Two Wage Earner Credit (See instructions) **12** **00**

13 Other non-refundable credits. Attach SC1040TC and other state return(s) **13** **00**

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**

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2014

PAYMENTS AND REFUNDABLE CREDITS

| | | | | | |
|--|--|---|--|--|-----------|
| 16 SC INCOME TAX WITHHELD (Attach W-2 or SC41) ▶ | | 00 | 20 Other SC withholding (Attach Form 1099) ▶ | | 00 |
| 17 2014 estimated tax payments ▶ | | 00 | 21 Tuition tax credit (Attach I-319) ▶ | | 00 |
| 18 Amount paid with extension . . . ▶ | | 00 | 22 Other refundable credit(s) ▶ | | 00 |
| 19 NR sale of real estate ▶ | | 00 | <input type="checkbox"/> Anhydrous Ammonia (Attach I-333) Check type: <input type="checkbox"/> Milk Credit (Attach I-334) <input type="checkbox"/> Classroom Teacher Expenses (Attach I-360) | | |
| 23 Add lines 16 through 22 and enter the total here. These are your TOTAL PAYMENTS | | | | | |
| | | | | | 00 |
| 24 If line 23 is LARGER than line 15, subtract line 15 from line 23 and enter the OVERPAYMENT | | | | | 00 |
| 25 If line 15 is LARGER than line 23, subtract line 23 from line 15 and enter the AMOUNT DUE | | | | | 00 |
| 26 USE TAX due on internet, mail-order or out-of-state purchases. ▶ 26 | | | | | 00 |
| Use tax is based on your county's sales tax rate. See instructions for more information. | | | | | |
| If you certify that no use tax is due, check here . . . ▶ <input type="checkbox"/> | | | | | |
| 27 Amount of line 24 to be credited to your 2015 Estimated Tax | | | | | 00 |
| 28 Total Contributions for Check-offs (Attach I-330) ▶ 28 | | | | | 00 |
| 29 Add lines 26 through 28 and enter the total here | | | | | 00 |
| 30 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 (line 30a check box entry is required). REFUND ▶ | | | | | 00 |
| REFUND OPTIONS (subject to program limitations) | | | | | |
| 30a Mark one refund choice: ▶ <input type="checkbox"/> Direct Deposit (30b required) ▶ <input type="checkbox"/> Debit Card* ▶ <input type="checkbox"/> Paper Check *SCDOR Income Tax Refund Prepaid Debit Card issued by Bank Of America | | | | | |
| 30b Direct Deposit (for US Accounts Only) Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | | | | |
| Routing Number (RTN) | | Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32 | | | |
| Bank Account Number (BAN) | | 1-17 digits | | | |
| 31 Tax Due: Add lines 25 and 29. If line 29 is larger than line 24, subtract line 24 from line 29 and enter the amount . . | | | | | 00 |
| 32 Late filing and/or late payment: Penalties _____ Interest _____ (See instructions) Enter total here ▶ | | | | | 00 |
| 33 Penalty for Underpayment of Estimated Tax (Attach SC2210) ▶ | | | | | 00 |
| (See instructions and enter letter in box if applicable) Exception to Underpayment of Estimated Tax <input type="checkbox"/> | | | | | 00 |
| 34 Add lines 31 through 33 and enter the AMOUNT YOU OWE here. Attach Form SC1040-V with payment. BALANCE DUE ▶ | | | | | 00 |

Pay electronically free of charge at www.dor.sc.gov. Click on DORePay and pay with Visa, MasterCard or by Electronic Funds Withdrawal (EFW) 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 "2014 SC1040" on the payment.

| | | |
|--|------|--|
| I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief. | | |
| Your signature | Date | Spouse's signature (if married filing jointly, BOTH must sign) |
| Taxpayer's Email | | |
| I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. | | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| | | Preparer's printed name |

If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

| | | | | |
|---------------------------------|--|------|---|-----------|
| Paid Preparer's Use Only | Preparer signature | Date | Check if self-employed <input type="checkbox"/> | PTIN |
| | Firm name (or yours if self-employed) and address and Zip Code | | | FEIN |
| | | | | Phone No. |

MAIL TO:



REFUNDS OR ZERO TAX

BALANCE DUE

SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100

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

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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!



- FAST:** You could receive your refund by direct deposit in 7 to 8 days versus 2 to 3 weeks for paper returns.
- 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. 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.

LOW COST FILING: If you have a more complex return, **E-File** both your Federal and South Carolina returns for less than \$20. Information is available on our website to access tax prep software.

For additional information be sure to visit our website **www.dor.sc.gov**.