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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
AMENDED INDIVIDUAL INCOME TAX

SC1040X

(Rev. 8/29/14)

3083

Fiscal year Ended _____ of _____, OR CALENDAR YEAR _____

Tax Year _____

PART I

Print Your first name and Initial (Sr, Jr, 2nd, 3rd, 4th)		Last name		Check if Deceased <input type="checkbox"/>		Your Social Security number	
Spouse's first name and Initial, if married filing jointly		Spouse's last name, if different		Check if Deceased <input type="checkbox"/>		Spouse's Social Security number	
Mailing address (number and street, or P. O. Box)				Apt. No.	Area Code	Daytime telephone	Do not write in this space - OFFICE USE
City, state and ZIP code				County code			
Check if address is outside US <input type="checkbox"/>		Foreign county address including Postal code (see instructions)					
FILING STATUS: <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of Household <input type="checkbox"/> Qualifying Widow(er)							
FEDERAL EXEMPTIONS: Number of exemptions on your federal return							

Mail To: SC Department of Revenue, Amended Individual Income Tax,
P.O. Box 101104, Columbia, SC 29211-0104

		A Original amount or as previously adjusted	B Net Change- amount of increase or (decrease) explain in Part V	C Correct Amount
Income and Adjustments	1. Federal taxable income SC1040.	1	1	1
	2. Net South Carolina adjustment (See Instructions) . . .	2	2	2
	3. Modified South Carolina taxable income (line 1 plus or minus line 2); Nonresident - enter amount from Part IV, line 34 of this form	3	3	3
Tax	4. South Carolina Tax:	4	4	4
	5. Other Taxes (See Instructions)	5	5	5
	6. Total South Carolina Tax (add lines 4 through 5) . . .	6	6	6
Credits	7. Child and Dependent Care Credit	7	7	7
	8. Two Wage Earner Credit	8	8	8
	9. Other Non-Refundable Credits	9	9	9
	10. Total Credits (add lines 7 through 9).	10	10	10
Payments and Transfers	11. Balance: Subtract line 10 from line 6.	11	11	11
	12. South Carolina tax withheld (from W-2 and/or 1099) .	12	12	12
	13. South Carolina estimated tax payments	13	13	13
	14. Tuition Tax Credit and other refundable credits.	14	14	14
	15. Amount of tax paid with extension; original return; and any additional tax paid after original was filed			15
	16. Total of line 12, column C through 15, column C			16
	17. Net refund from original return			17
	18. Balance: Subtract line 17 from line 16			18
	19. Amount of Use Tax from internet, mail-order, or out-of-state purchases as recorded on original return .			19
	20. Transfer from original return for Estimated Tax and/or any contribution check-offs			20
	21. Add lines 19 and 20			21
	22. Subtract line 21 from line 18 (net tax)			22

Attach Check Here

PART II

Attach W2s, if applicable

Complete and sign this form on Page 2.

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PART II	Refund	23. If line 22 is larger than line 11, column C, subtract and enter the difference REFUND ▶	23	
	(line 23a check box entry is required)			
	Refund Options (subject to program limitations)	23a. Mark one refund choice: ▶ <input type="checkbox"/> Direct Deposit (23b required) ▶ <input type="checkbox"/> Debit Card* ▶ <input type="checkbox"/> Paper Check *SCDOR Income Tax Refund Prepaid Debit Card issued by Bank Of America		
		23b. Direct Deposit (for US Accounts Only) Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
		Routing Number (RTN) <input type="text"/> Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32		
		Bank Account Number (BAN) <input type="text"/> 1-17 digits		
	Balance Due	24. If line 11, column C is larger than line 22, enter the difference	24	
		25. Interest and penalty on tax due (from due date of original return) ▶	25	
		26. TOTAL: Add lines 24 and 25 and enter here TOTAL BALANCE DUE ▶	26	

PART III	Please Sign Here	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 filing jointly, BOTH must sign.) _____
		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	Prepared by _____		Date _____	Address _____
	PTIN or FEIN _____		Phone Number _____	City _____ State _____ Zip _____	

PART IV - NONRESIDENT (It is best to make necessary corrections on a new Schedule NR before completing the nonresident section of the SC1040X).		(1) As Originally Reported	(2) Correct Amount	
27.	Federal Adjusted Gross Income.			27
28.	SC Adjusted Gross Income			28
29.	Corrected Proration (line 28, column 2 divided by line 27, column 2).		%	29
30.	TOTAL Itemized (standard) Deductions and Exemptions (see instructions).			30
31.	Allowable Itemized (standard) Deductions and Exemptions (multiply line 30, column 2 by line 29.)			31
32.	Total SC Adjustments			32
33.	Line 31 minus line 32, column 2			33
34.	Modified South Carolina taxable income as corrected (line 28, column 2 less line 33, column 2) Enter results from column 2 to line 3 column C on front of SC1040X. Compute tax and enter on line 4 column C on front of SC1040X.			34

PART V - EXPLANATION OF CHANGES Enter the line reference from PART II or PART IV for which you are reporting a change and give the reason for each change. Attach applicable documentation.

Failure to provide an explanation or supporting documentation will result in a delay in processing your return.

Explanation: _____

- Have you been advised that your original state return is being or will be audited by the SC Department of Revenue? ☐ Yes ☐ No
- Are you filing this amended return due to a Federal adjustment? If yes, attach a copy of the Federal Audit or adjustment. ☐ Yes ☐ No

FILING AMENDED RETURNS

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. By filing an amended return you are correcting our tax records. An amended return is necessary if you omitted income, claimed deductions or credits you were not entitled to, failed to claim deductions or credits you were entitled to, or changed your filing status. You should also file an amended return if you were audited by the IRS (unless the IRS audit had no impact on your state return). Your amended return may result in either a refund or additional tax. You must pay any additional tax with the amended return. Furnish all information requested. When items are in question, refer to the instructions for preparing form SC1040, SC1040TC or I-319 when applicable. Be sure to include a copy of your Federal 1040X if you were also required to amend your federal return. Please round off all amounts to the nearest whole dollar. Any overpayments will be refunded. Overpayments cannot be transferred to another tax year.

NOTE: South Carolina law does not allow a net operating loss carryback.

If you filed your original return by the original due date or by an extended due date, if applicable, you must file any claim for refund within either:

- three years from the date of filing or
- three years from the original due date or
- two years from the date of payment

If you filed your original return after the original due date and any extended due date, if applicable, you must file any claim for refund within either:

- three years from the original due date or
- two years from the date of payment

Use the most current revision of this form regardless of tax year. The most current revision can be found on our website at www.dor.sc.gov. Tax Tables (SC1040TT) for prior years can also be found on our website. The year of the tax table must match the tax year being amended.

INSTRUCTIONS FOR FILING AMENDED RETURNS

PART I - Taxpayer Information

- Enter the tax year in the space provided.
- Complete name and social security number for each taxpayer included in this return.
- Provide most current mailing address including county code and telephone number.
- For a foreign address, check the box indicating that the address is outside of the US. In the box provided print or type the complete foreign address including postal code.
- Mark the appropriate box for filing status. Generally, filing status should be the same as the filing status used on your federal return.
- **Note: You cannot change your filing status from joint to separate returns after the due date of the original return has passed.**
Enter the number of exemptions claimed on your federal return.

PART II - Return Information

Columns A Through C

Column A Enter the amounts from your original return for lines 1-14 using figures reported or adjusted on your original return.

Column B Enter the net increase or decrease for each line you are changing. Explain each change in Part V.

Column C To figure the amounts to enter in this column:

- Add the increase in column B to the amount in column A, or
- Subtract the decreases in column B from the amount in column A.

For any amount you do not change, enter the amount from column A in column C. Show any negative numbers (losses or decreases) in Columns A, B, or C in parentheses.

NOTE: Nonresident/part year resident taxpayers should complete Part IV prior to completing lines 3 - 26 of the SC1040X. Lines 1 and 2 do not apply to nonresident/part year residents.

The following instructions refer to line numbers in Column C. If no changes are to be made to lines 1 - 14, use the amounts from the original return.

- Line 1:** Enter the corrected federal taxable income.
- Line 2:** Enter the net amount of the changes to the additions (SC1040, Line 2) or subtractions (SC1040, Line 4) from federal taxable income.
- Line 3:** Modified South Carolina taxable income. Line 1 plus or minus line 2. Nonresidents should enter amount from Part IV, line 34 of this form.
- Line 4:** **Use the tax tables for the tax year being amended to determine the corrected tax amount.** Enter the amount on line 4.
- Line 5:** Make any necessary changes to the tax on lump sum distributions (Attach corrected SC4972), the tax on active trade or business (Attach corrected I-335), and the tax on excess withdrawals from a Catastrophe Savings Account.
- Line 6:** Add lines 4 and 5. Enter the amount on line 6. This is the total South Carolina tax liability.
- Lines 7 - 9:** Enter the corrected credit amounts.
- Line 10:** Add lines 7 through 9. Enter the amount on line 10.
- Line 11:** Subtract line 10 from line 6 and enter the amount on line 11.
- Line 12:** Enter the corrected South Carolina withholding amounts. Attach supporting W-2(s) and/or 1099(s) documenting the changes made to the total withholding amount.
- Line 13:** Enter the corrected South Carolina estimated tax payment amount.
- Line 14:** Enter the corrected tuition tax credit or other refundable credit(s) amount. Attach the appropriate corrected credit form.
- Line 15:** Enter the total tax paid with a South Carolina extension and/or original return and any additional payments on line 15.
- Line 16:** Add Column C line 12 through line 15. Enter the total on line 16.
- Line 17:** Enter the net refund amount from the original return. Do not include estimated tax transfers or contribution check-off amounts from the original return.
- Line 18:** Subtract line 17 from line 16 and enter the amount on line 18.
- Line 19:** Enter the amount of use tax paid on internet, mail-order, or out of state purchases that were reported on your original return. **Any changes to the use tax amount must be made on form UT-3.**
- Line 20:** Enter the amount of transfers from the original return for estimated tax and/or contribution check-offs.
- Line 21:** Add lines 19 and 20. Enter the amount on line 21.
- Line 22:** Subtract line 21 from line 18 and enter the amount on line 22. This is the net tax.
- Line 23:** If line 22 is larger than Column C line 11, subtract line 11 from line 22 and enter the difference on line 23. **This is the amount to be refunded to you. Overpayments cannot be transferred to another tax year. Required: Mark your refund choice below on line 23a.**
- Line 23a:** 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 23b**.

Line 23b: If you choose direct deposit, enter your account information on line 23b for a fast and secure direct deposit of your refund. If you don't enter complete and correct account information on line 23b, 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 24: If Column C line 11 is larger than line 22, subtract line 22 from line 11. Enter the difference on line 24.

Line 25: If this amended return results in a balance due, penalties and/or interest may apply. You will be notified of any additional amounts owed but not paid.

Line 26: Add lines 24 and 25. Enter the amount on line 26. **This is your total balance due.** Payment should be attached to Part II of this form.

PART III - Signature

Provide signature(s) and date. Both spouses must sign for married filing jointly return.

Paid preparers should provide all requested information.

PART IV - Nonresidents

It is best to make necessary corrections on a new Schedule NR before completing the nonresident section of the SC1040X. **These corrected schedules should be kept with your records and should not be attached to the SC1040X.** Explanation of changes should be included in Part V.

Complete Column 1 lines 27 - 34 in Part IV using figures reported or adjusted on your original return.

The following instructions refer to line numbers in Column 2 of Part IV. If no changes are to be made to lines 27 - 33, use the amounts from the original return.

Line 27: Enter the amount of federal adjusted gross income from the corrected Schedule NR, column A.

Line 28: Enter the amount of SC adjusted gross income from corrected Schedule NR, column B.

Line 29: Divide line 28, column 2 by line 27, column 2.

Line 30: Enter the total amount of itemized or standard deduction(s) and total exemptions from the corrected Schedule NR.

Line 31: Multiply line 30, column 2 by the corrected proration on line 29 to determine the amount of itemized or standard deduction(s) and exemption applicable to SC.

Line 32: Enter the total SC Adjustments from Schedule NR.

Line 33: Line 31 minus line 32, column 2.

Line 34: Subtract line 33 from line 28, column 2. Enter this amount on SC1040X line 3, column C as the corrected SC taxable income. This amount should equal your **SOUTH CAROLINA TAXABLE INCOME** on the corrected Schedule NR.

Continue with the line number instructions for line 4 of the SC1040X.

PART V - Explanation of Changes

Any changes made to the original return need to be explained in this section. Enter the line reference from Part II or Part IV for which you are reporting a change and give the reasons for each change. Attach applicable documentation.

- Failure to provide a detailed explanation may result in a delay in processing your amended return.
- A change in state tax withholding must be verified by a W-2 and/or 1099.
- Tax credits for taxes paid to other states must be verified by a copy of the other state's income tax return and federal return.
- Other credits must be supported by a properly completed South Carolina form or schedule.

Mail To: SC Department of Revenue, Amended Individual Income Tax, P.O. Box 101104, Columbia SC 29211-0104

Social Security Privacy Act

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.