



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**2014 NONRESIDENT SCHEDULE**

**SCHEDULE NR**  
(Rev. 12/29/14)  
3081

For the year January 1 - December 31, 2014, or fiscal tax year beginning 2014 and ending 2015

Print Your name	Your Social Security number	Spouse's first name	Spouse's Social Security number
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<b>Dates of SC Residency</b> to	Schedule NR is to be used by <b>Nonresident or Part-year residents</b>	<b>Attach to completed SC1040.</b>
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INCOME AND EXCLUSIONS	INCOME AS SHOWN ON FEDERAL RETURN COLUMN A		SOUTH CAROLINA INCOME COLUMN B	
1 Wages, salaries, tips, etc. .... 1		00		00
2 Taxable interest income ..... 2		00		00
3 Dividend income ..... 3		00		00
4 State and local income tax refunds ..... 4		00		
5 Alimony received ..... 5		00		00
6 Business income or (loss) ..... 6		00		00
7 Capital gain or (loss) ..... 7		00		00
8 Other gains or (losses) ..... 8		00		00
9 Taxable amount of IRA distributions ..... 9		00		00
10 Taxable amount of pensions and annuities ..... 10		00		00
11 Rents, royalties, partnerships, estates, trusts, etc. .... 11		00		00
12 Farm income or (loss) ..... 12		00		00
13 Unemployment compensation ..... 13		00		00
14 Taxable amount of Social Security benefits ..... 14		00		
15 Other income ..... 15		00		00
16 <b>TOTAL INCOME:</b> Add lines 1 through 15 ..... 16		00		00
<b>ADJUSTMENTS TO INCOME</b>	<b>FEDERAL ADJUSTMENT</b>		<b>SC ADJUSTMENT</b>	
17 Educator Expenses ..... 17		00		00
18 Certain business expenses of reservists, performing artists, and fee-based government officials ..... 18		00		00
19 Health savings account deduction ..... 19		00		00
20 Moving expenses ..... 20		00		00
21 Deductible part of self-employment tax ..... 21		00		00

*Attach To  
SC1040*

SC adjustment cannot exceed 100% of federal adjustment. Continued on next page.



		COLUMN A	COLUMN B
22	Self-employed SEP, SIMPLE, and qualified plans	00	00
23	Self-employed health insurance deduction	00	00
24	Penalty on early withdrawal of savings	00	00
25	Alimony paid	00	00
26	IRA deduction	00	00
27	Student loan interest deduction	00	00
28	Tuition and fees	00	00
29	Domestic production activities deduction	00	00
30	Other Adjustments	00	00
31	<b>TOTAL ADJUSTMENTS:</b> Add lines 17 through 30	00	00
32	<b>ADJUSTED GROSS INCOME:</b> Line 16 minus line 31	00	00

**SOUTH CAROLINA ADJUSTMENTS**

<b>ADDITIONS</b>			
33	South Carolina Additions		00
<b>SUBTRACTIONS</b>			
34	44% of net capital gains held for more than one year (See instructions)		00
35	Retirement Deduction (See instructions)		
a)	Taxpayer: Date of Birth _____	35a	00
b)	Spouse: Date of Birth _____	35b	00
c)	Surviving Spouse: Deceased Spouse(s) Date of Birth _____	35c	00
36	Age 65 and older deduction (See instructions) (Must be a resident for part of the year)		
a)	Taxpayer: Date of Birth _____	36a	00
b)	Spouse: Date of Birth _____	36b	00
37	Deductions for dependent(s) under 6 years of age on December 31, of the tax year. (See instructions). (Must be a resident for at least part of the year)		
	Date of Birth _____ SSN _____		
	Date of Birth _____ SSN _____	37	00
38	Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program. (See instructions)	38	00
39	Active Trade or Business Income Deduction (See Instructions)	39	00
40	Consumer Protection Services	40	00
41	Other Subtractions (See instructions)	41	00
42	<b>TOTAL SOUTH CAROLINA SUBTRACTIONS:</b> Add lines 34 through 41	42	00
43	<b>TOTAL SOUTH CAROLINA ADJUSTMENTS:</b> Line 33 minus line 42	43	00
44	SC Modified Adjusted Gross Income (Column B Line 32 plus line 43)	44	00

45 PRORATION:  
Line 32, Column B divided by line 32, Column A = \_\_\_\_\_ % (Do not exceed 100%)

46 DEDUCTIONS ADJUSTMENT:  
If using the standard deduction, enter the amount from federal form  
OR  
If itemizing, **use worksheet from instructions**, and enter the amount from Part IV on line 46 (Total itemized Deductions Adjustment). Also enter the following amounts from the worksheet:

Part I (Itemized Deduction) \_\_\_\_\_  
Part II, Worksheet A, line 5 (State Taxes) \_\_\_\_\_  
Part III (Other Expenses) \_\_\_\_\_

46		00	
47	EXEMPTIONS ADJUSTMENT: (See Instructions) (Form 1040EZ filers enter zero.)	00	
48	TOTAL deductions and exemptions. Add lines 46 and 47	00	
49	ALLOWABLE DEDUCTIONS: Multiply line 48 by _____ % from line 45		00
50	SOUTH CAROLINA TAXABLE INCOME: Subtract line 49 from line 44, Column B. Enter the difference <b>here and on SC1040, line 5</b> . If line 50 is a negative figure, enter zero on SC1040 line 5		00

Attach this form and a complete copy of your federal return to your SC1040.  
Check the Schedule NR box on the front of SC1040.  
Do not submit Schedule NR separately.  
Your return cannot be processed if this form is submitted separately.