



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2017 NONRESIDENT SCHEDULE

SCHEDULE NR
(Rev. 10/5/17)
3081

For the year January 1 - December 31, 2017, or fiscal tax year beginning 2017 and ending 2018

Print Your name _____ Your Social Security number _____ Spouse's first name _____ Spouse's Social Security number _____

Dates of SC Residency to	Schedule NR is to be used by Nonresident or Part-year residents	Attach to completed SC1040.
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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	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	00
15 Other income 15	00	00
16 TOTAL INCOME: Add lines 1 through 15 16	00	00
ADJUSTMENTS TO INCOME	FEDERAL ADJUSTMENT	SC ADJUSTMENT
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	22	00	00
23 Self-employed health insurance deduction	23	00	00
24 Penalty on early withdrawal of savings	24	00	00
25 Alimony paid	25	00	00
26 IRA deduction	26	00	00
27 Student loan interest deduction	27	00	00
28 Tuition and fees	28	00	00
29 Domestic production activities deduction	29	00	
30 Other Adjustments	30	00	00
31 TOTAL ADJUSTMENTS: Add lines 17 through 30	31	00	00
32 ADJUSTED GROSS INCOME: Line 16 minus line 31	32	00	00

SOUTH CAROLINA ADJUSTMENTS

ADDITIONS

33 South Carolina Additions	33		00
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SUBTRACTIONS

34 44% of net capital gains held for more than one year (See instructions)	34		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
Military Retirement Deduction (See instructions)			
d) Taxpayer: Date of Birth _____	35d		00
e) Spouse: Date of Birth _____	35e		00
f) Surviving Spouse: Deceased Spouse(s) Date of Birth _____	35f		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 TOTAL SOUTH CAROLINA SUBTRACTIONS: Add lines 34 through 41	42		00
43 TOTAL SOUTH CAROLINA ADJUSTMENTS: 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.)	47	00	
48 TOTAL deductions and exemptions. Add lines 46 and 47	48	00	

49 ALLOWABLE DEDUCTIONS: Multiply line 48 by _____ % from line 45	49		00
50 SOUTH CAROLINA TAXABLE INCOME: Subtract line 49 from line 44, Column B. Enter the difference here and on SC1040, line 5. If line 50 is a negative figure, enter zero on SC1040 line 5	50		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.