1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2018 NONRESIDENT SCHEDULE

SCHEDULE NR
(Rev. 12/3/18)
3081

dor.sc.gov

For the year January 1 - December 31, 2018, or fiscal tax year beginning **2018** and ending **2019**

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 **Nonresidents or Part-year residents**	Attach to completed SC1040.

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 **TOTAL INCOME:** Add lines 1 through 15 16		00		00

Attach To SC1040

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

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

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	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 Reserved 28		
29 Other adjustments 29	00	00
30 **TOTAL ADJUSTMENTS:** Add lines 17 through 29 30	00	00
31 **ADJUSTED GROSS INCOME:** Line 16 minus line 30 31	00	00

SOUTH CAROLINA ADJUSTMENTS

ADDITIONS

	COLUMN A	COLUMN B
32 South Carolina Additions 32		00

SUBTRACTIONS

	COLUMN A	COLUMN B
33 South Carolina Dependent Exemption (see instructions) 33		00
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 date of birth of deceased spouse: _____ 35c		00
Military Retirement Deduction (see instructions)		
d) Taxpayer date of birth: _____ 35d		00
e) Spouse date of birth: _____ 35e		00
f) Surviving spouse date of birth of deceased spouse: _____ 35f		00
36 Age 65 and older deduction (see instructions - must be 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 resident for 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 33 through 41 42		00
43 **TOTAL SOUTH CAROLINA ADJUSTMENTS:** Line 32 minus line 42 43		00
44 SC Modified Adjusted Gross Income (Column B Line 31 plus line 43) 44		00

45 PRORATION:
Line 31, Column B divided by line 31, 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, line 6 (State Taxes) _____

Part III (Other Expenses) _____   46 | 00

47 ALLOWABLE DEDUCTIONS: Multiply line 46 by _____ % from line 45 .... 47 < 00 >

48 SOUTH CAROLINA TAXABLE INCOME: Subtract line 47 from line 44, Column B. Enter the difference **here and on SC1040, line 5.** If line 48 is a negative figure, enter zero on SC1040 line 5 .... 48 | 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.

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