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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE AMENDED INDIVIDUAL INCOME TAX

SC1040X

(Rev. 7/21/09) 3083

Fiscal year Ended \_\_\_\_\_ of \_\_\_\_\_, OR CALENDAR YEAR \_\_\_\_\_

Tax Year \_\_\_\_\_

Print Your first name and Initial (Sr, Jr, 2nd, 3rd, 4th) Last name Check if Deceased [ ] Your Social Security number
Spouse's first name and Initial, if married filing jointly Spouse's last name, if different Check if Deceased [ ] 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

FILING STATUS: [ ] Single [ ] Married filing jointly [ ] Married filing separately [ ] Head of Household [ ] Qualifying Widow(er)
FEDERAL EXEMPTIONS: Number of exemptions on your federal return . . . . .

Table with columns: Description, A (As Reported Or Adjusted), B (Correct Amount). Rows include Income and Adjustments (1-3), Tax (4-6), Credits (7-10), Payments and Transfers (11-22), and Refund (23-24). Total Balance Due (25-26).

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 [ ] No [ ] Preparer's Printed Name \_\_\_\_\_

Paid Preparer's Use Only If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.
Prepared by \_\_\_\_\_ Date \_\_\_\_\_ Address \_\_\_\_\_
FEIN \_\_\_\_\_ Phone Number \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

PART I

Attach Check Here

PART II

Attach W2's, if applicable

PART III

**PART IV - NONRESIDENT** (It is best to make necessary corrections on a new Schedule NR before completing the nonresident section of the SC1040X). For tax years 1999 and before, make corrections on the appropriate SC1040NR.

	(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 for tax year 2003 and after OR Total SC Deductions for any prior year . . . . .			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 B on front of SC1040X. <b>Compute tax and enter on line 4 column B on front of SC1040X.</b> . . . . .			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 when filing an amended individual income tax return. SC1040X can be filed only **after** you have filed an original return. Furnish **all** information requested. When items are in question, refer to instructions for preparing form SC1040A, SC1040, SC1040TC or I-319 when applicable. 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.sctax.org](http://www.sctax.org). 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.
- 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 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

Complete Column A lines 1 - 14 using figures reported or adjusted on your original return.

**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 B. 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 or subtractions 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.
- Line 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 corrected I-319, I-333 or I-334 form(s).
- 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 B 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-offs 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 out of state purchases that was 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 B 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.
- Line 24:** If Column B 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. For tax years 1999 and before, make corrections on the appropriate SC1040NR. **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 number instructions are based on the Schedule NR for tax years 2000 and after. Refer to the applicable line references on the SC1040NR for tax years 1999 and before.

- 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 for tax years 2003 and after OR the total SC Deductions for any year before 2003.
- 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 B 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, Income Tax, Columbia SC 29214-0012**

### 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.