

FULL-YEAR RESIDENTS ONLY

Do not write in this space - OFFICE USE

1350



**SOUTH CAROLINA
INDIVIDUAL INCOME TAX RETURN**

SC1040A

(Rev. 9/9/08) 3436

SHORT FORM 2008

For the year January 1 - December 31, 2008, or fiscal tax year beginning 2008 and ending 2009

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		Check if Deceased <input type="checkbox"/>	Spouse's Social Security number	
Check if new address <input type="checkbox"/>	Present mailing address (number and street, Apt. No or P. O. Box)			County code	Do not write in this space - OFFICE USE	
City, state and ZIP code			Area Code	Daytime telephone		

For Office Use Only

FEDERAL FILING STATUS

(1) Single (3) Married filing separately. Enter spouse's SSN here: _____

(2) Married filing jointly (4) Head of household (5) Widow(er) with dependent child

Federal Exemptions: Enter the number of exemptions from your 2008 federal return. _____

How many of the exemptions listed above were under the age of 6 years on December 31, 2008? _____

STAPLE PAYMENT HERE

HERE

W-2 / 1099

STAPLE

	Dollars	Cents
1 FEDERAL TAXABLE INCOME from your federal Form 1040A, line 27, or 1040EZ line 6. If this is a negative amount or zero, enter zero. This amount is your State Taxable Income. If you itemized on your federal tax return (Form 1040), use SC1040 , instead of SC1040A.	1	00
2 Deduction for dependents under the age of 6 years on December 31, 2008. All other adjustments to income are allowed only on SC1040.	2	00
3 Subtract line 2 from line 1. Enter the difference here. If less than zero, enter zero.	3	00
4 TAX: Enter tax from SOUTH CAROLINA tax tables.	4	00
5 Child and Dependent Care. Federal EXPENSE from Form 2441: \$ _____ x .07 (7%)	5	00
6 Two Wage Earner Credit. (See instructions)	6	00
7 Total Non-Refundable Credit. Add lines 5 and 6.	7	00
8 SUBTRACT line 7 from line 4. Enter the difference BUT NOT LESS THAN ZERO.	8	00
9 South Carolina income tax withheld. Attach STATE'S copy of Form W-2, 1099. WITHHOLDING	9	00
10 If line 9 is larger than line 8, subtract line 8 from line 9 and enter the OVERPAYMENT.	10	00
11 If line 8 is larger than line 9, subtract line 9 from line 8 and enter the AMOUNT DUE.	11	00
12 USE TAX (Due on Out-of-state Purchases. See instructions.)	12	00
13 Total Contributions for Check-offs (Attach I-330)	13	00
14 ADD lines 12 and 13 and enter the total here.	14	00
15 NET REFUND: If line 14 is larger than line 10 go to line 16. Otherwise, subtract line 14 from line 10 and enter the AMOUNT TO BE REFUNDED TO YOU. REFUND	15	00
16 NET DUE: Add lines 11 and 14, or if line 14 is larger than line 10 subtract line 10, from line 14. Enter the AMOUNT YOU OWE. You may owe a penalty for underpayment of estimated tax. See SC2210. Staple a check or money order for the full amount payable to " SC Department of Revenue. " Write your Social Security number and "2008 SC1040A" on the check. BALANCE DUE	16	00

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 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

Paid If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Preparer's Use Only

Prepared by _____ Date _____ Address _____

EI Number _____ Phone Number _____ City _____ State _____ Zip _____

MAIL ORIGINAL RETURN TO THE PROPER ADDRESS:
SC1040A REFUND: SHORT FORM PROCESSING CENTER, P.O. BOX 101104, COLUMBIA, S.C. 29211-0104
BALANCE DUE: TAXABLE PROCESSING CENTER, PO BOX 101105, COLUMBIA, SC 29211-0105

34361014

SC 1040A (SHORT FORM) INSTRUCTIONS 2008

Full-Year SC Resident ONLY

LIMITATION ON CLAIMING REFUNDS

For tax year 2008, unless you have a valid extension, the deadline to claim a refund is April 15, 2012.

COMPLETE YOUR FEDERAL RETURN FIRST. You will need the information from your federal tax return to complete your South Carolina return. **A Copy of Federal Return or Child Care Form is not required when filing SC1040A!**

CAUTION: NOT EVERYONE MAY FILE SC1040A (SHORT FORM). Refer to general instructions to see if this is the right form for you.

Do not use this form if you paid **estimated tax** for 2008, were a nonresident or part year resident, are claiming a credit from SC1040TC, qualify for the Tuition Tax Credit, are age 65 or older or filed an extension. Use SC1040.

NAME, ADDRESS AND SOCIAL SECURITY NUMBER

Print or type your name, address, Social Security number and the code of the county in which you live. For a list of county codes see page 29. **If you are married and filing separate returns, fill in your spouse's Social Security number only beside box number 3 under your filing status. If the taxpayer or spouse died during this tax year and is included in this return, check the appropriate deceased box.**

INFORMATION FROM FEDERAL RETURN

FILING STATUS

You **must** mark the same filing status you marked on your federal return. Mark only one box.

If you are married and filing a joint return, fill in your spouse's name and your spouse's Social Security number.

EXEMPTIONS

You must enter the same number of exemptions claimed on your federal return. Also attach federal Form 8332, if you are required to file this form with your federal return.

ROUND-OFF ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR

Line 1 FEDERAL TAXABLE INCOME

You must enter your **federal taxable income** from your current year **federal Form 1040A, line 27, or 1040EZ, line 6. If this is a negative amount or zero, enter zero.** Do not use total federal income.

Line 2 DEPENDENTS UNDER SIX YEARS OF AGE

A deduction is allowed for each dependent claimed on the federal income tax return who had not reached the age of six years during 2008. Provide the following information for your dependents for whom this deduction is being claimed. Attach sheet if more space is needed.

Birth Date _____ SSN _____
 Birth Date _____ SSN _____

Use the following worksheet to compute the deduction:

2008 Federal Personal Exemption Amount 3,500
 Number of dependents claimed on your 2008 federal return
who had not reached age six during 2008. x
 Allowable deduction: enter this amount
 on line 2 _____

Line 4 TAX

Use the tax tables in this booklet to determine your South Carolina tax and enter the amount on line 4.

Line 5 CREDIT FOR CHILD AND DEPENDENT CARE

The South Carolina credit for child and dependent care expenses is 7% of the federal expense.

Social Security Privacy Act Disclosure

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.

Your South Carolina credit is computed by multiplying the federal child care expense on federal Form 2441, line 6, or 1040A, Schedule 2, Part II, line 6 by .07. The maximum credit allowed for one child is \$210, for two or more children \$420. Married filing separately cannot claim this credit.

Example: If your federal child care expense entered on Form 2441, line 6, or 1040A, Schedule 2, Part II, line 6 is \$2,000, your tax credit computation would be: \$2,000 x .07= \$140

Line 6 TWO WAGE EARNER CREDIT (MARRIED COUPLE).

If you are married and you and your spouse both work and file a joint return, you may be able to take a credit that will reduce your tax. Complete Worksheet below to compute the credit. Enter the amount from line 6 below on line 6 of this tax return. Do not include gambling or bingo winnings reported on W-2G.

Example: Your wages were \$7,180 and your spouse's wages were \$4,860. Since your spouse's wages were smaller, the credit is computed on your spouse's income. Therefore, the credit is \$34 (\$4,860 x .007).

Two Wage Earner Credit When Both Work		
	(a) You	(b) Your Spouse
1 Wages, salaries, tips, etc., from federal Form 1040A, line 7.	1	1
2 IRA deduction, if any, from federal Form 1040A, line 17.	2-	2-
3 Subtract line 2 from line 1. Enter the result here.	3=	3=
4 Enter the smaller amount from line 3, column (a) or (b) above.		4
5 Factor used to compute the credit (.007).		5 x.007
6 Multiply the amount on line 4 by the factor on line 5. Enter the amount here and on line 6 of this tax return. Do not enter more than \$210.		6=

Line 9 SC INCOME TAX WITHHELD FROM WAGES

Enter the total SC tax withheld from your wages. The SC tax is the amount on your wage slips (Form W-2) titled "State Income Tax."

If you have South Carolina withholding from any federal Form 1099, include that amount on line 9.

Attach **READABLE** copies of your W-2s to the front of your return. Copies of your W-2s are available only from your employer. If you do not have a W-2 form, complete SC4852 and provide proof of any tax withheld.

Line 12 SOUTH CAROLINA USE TAX

If your use tax has not been remitted during the year, see South Carolina Use Tax Worksheet UT-3W for instructions. Add the amounts from Line 5 of UT-3W worksheet. Purchases subject to use tax are taxed at your county's state and local sales and use tax rate.

Line 13 TOTAL CONTRIBUTIONS FOR CHECK-OFFS

Enter total from I-330. Attach I-330 to your return.

Your return must be signed. For deceased taxpayers, returns must be signed by surviving spouse, executor or administrator. A personal representative filing the return must sign in his or her official capacity and attach SC1310. Any refund check will be issued to the decedent's surviving spouse or estate.