



# SC 1040A (SHORT FORM) INSTRUCTIONS 2004

## Full-Year SC Resident ONLY

### LIMITATION ON CLAIMING REFUNDS

For tax year 2004, unless you have a valid extension, the deadline to claim a refund is April 15, 2008.

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 2004, 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

If the mailing label from the cover of this booklet is correct, please attach it to the front of this return. If you did not receive a pre-addressed label or if it is incorrect, print your name and address in the appropriate section. You **must** also print your Social Security number and the code of the county in which you live in the blocks provided. **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.**

### 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, Dependency Exemption for Child of Non-Custodial Parent, 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, 1040EZ, line 6, or line K-1 of federal Telefile. 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 2004. 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:

2004 Federal Personal Exemption Amount . . . . . 3,100  
 Number of dependents claimed on your 2004 federal return **who had not reached age six during 2004** . . . . .  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. 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 (\$4860 x .007).

Two Wage Earner Credit When Both Work		
	(a) You	(b) Your Spouse
1 Wages, salaries, tips, etc., from federal Form 1040A,	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.		6=
<b>Do not enter more than \$210.</b>		

#### 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

Enter SC Use Tax Due from worksheet below on line 12 of your SC1040A if you owe but have not paid use tax during the year. Purchases subject to use tax are taxed at your county's state and local sales and use tax rate.

USE TAX PURCHASES FOR OUT-OF-STATE	
A TOTAL OF ALL PURCHASES . . . . .	▶
B TAX DUE. Multiply total purchases by 5% (.05). Note: If you live in a county with local tax, the rate is 6% (.06) or 7% (.07).	
C Subtract credit for sales or use tax paid another state. . . . .	
D BALANCE OF TAX DUE Enter this amount on line 12 of SC1040A. Do not enter less than zero . . . . .	▶

#### 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.