



NONRESIDENT SCHEDULE

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

Print Your name	Your Social Security number	Spouse's first name	Spouse's Social Security number
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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		
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
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 One-half of self employment tax 21		00		00
22 Self-employed SEP, SIMPLE, and qualified plans. 22		00		00
23 Self-employed health insurance deduction (See instructions)..... 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

*Attach To
SC1040*

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

SC adjustment continued

		COLUMN A	COLUMN B
28 Tuition and Fees Deduction	28	00	00
29 Domestic production activities deduction	29	00	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
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, 2008 (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 Tuition Prepayment Program or SC College Investment Program (See instructions)	38		00
39 Active Trade or Business Income Deduction (See Instructions)	39		00
40 Other Subtractions (See instructions)	40		00
41 TOTAL SOUTH CAROLINA SUBTRACTIONS: Add lines 34 through 40.	41		00
42 TOTAL SOUTH CAROLINA ADJUSTMENTS: Line 33 minus line 41	42		00

43 SC Modified Adjusted Gross Income (Column B Line 32 plus line 42)	43		00
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44 PRORATION:
Line 32, Column B divided by line 32, Column A = _____ % (Do not exceed 100%)

45 DEDUCTIONS ADJUSTMENT:
If using the standard deduction, enter the amount from federal Form 1040, line 40; Form 1040A, line 24; Form 1040EZ, line 5
OR
If itemizing, use worksheet from instructions, and enter the amount from Part IV on line 45 (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) _____

45		00
46 Enter the total amount of personal exemptions from federal tax return (Form 1040, line 42; Form 1040A, line 26. Form 1040EZ filers enter zero.)	46	00
47 TOTAL deductions and exemptions. Add lines 45 and 46	47	00

48 ALLOWABLE DEDUCTIONS: Multiply line 47 by _____ % from line 44 48 < 00 >

49 SOUTH CAROLINA TAXABLE INCOME: Subtract line 48 from line 43, Column B. Enter the difference here and on SC1040, line 5. If line 49 is a negative figure, enter zero on SC1040 line 5 49 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.