



Do not write in this space - OFFICE USE

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SC 1040

(Rev. 9/8/05)

SOUTH CAROLINA INDIVIDUAL INCOME TAX RETURN 2005
For the year January 1 - December 31, 2005, or fiscal tax year beginning 2005 and ending 2006

Personal information section including name, social security number, spouse information, and address.

Checkboxes for filing status, extensions, and exemptions. Includes 'CHECK YOUR FEDERAL FILING STATUS' and 'Federal Exemptions'.

Main tax calculation table with columns for line number, description, and dollar/cents amounts. Includes sections for tax withheld, credits, and final balance due/refund.

PLACE LABEL HERE

STAPLE PAYMENT HERE

STAPLE W-2 / 1099 HERE

Tip: Make sure lines 14-20 are completed.

REFUND

BALANCE DUE

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN ONLY IF you have income and/or (loss) on federal Schedules C, D, E, F or filed a SC Schedule NR, SC1040TC or I-319.

**STOP!** Resident filers complete lines 30 through 51.  
 Nonresident filers complete Schedule NR. Do not complete lines 30 through 51.

PART 1 ADDITIONS TO FEDERAL TAXABLE INCOME			Dollars	Cents
30	State tax addback, if itemizing on federal return.	00		
31	Out-of-state losses - (See instructions)	00		
32	Expenses related to National Guard and Military Reserve income.	00		
33	Interest income on obligations of states and political subdivisions other than South Carolina.	00		
34	Other additions to income. Attach an explanation (See instructions)	00		
35	TOTAL ADDITIONS ---- add lines 30 through 34 and enter your total additions to income here and on line 2.		35	00

PART 2 SUBTRACTIONS FROM FEDERAL TAXABLE INCOME			Dollars	Cents
36	State tax refund, if included on line 10, on your federal Form 1040.	00		
37	Permanent disability retirement income, if taxed on your federal return.	00		
38	Out-of-state income/gain - Do not include personal service income. (See instructions.)	00		
39	44% of net capital gains held for more than one year (See instructions)	00		
40	Volunteer Firefighter/Rescue Squad Worker/HAZMAT Member/Reserve Police Officer/DNR Deputy Enforcement Officer Deduction. (See instructions)	00		
41	Contributions to the SC Tuition Prepayment Program or College Investment Program. (See instructions)	00		
42	Interest income from obligations of the US government.	00		
43	National Guard or Reserve annual training and drill pay. (See instructions)	00		
44	Social Security and/or railroad retirement, if taxed on your federal return.	00		
45	<b>Caution: Retirement Deduction - (See instructions)</b>			
	a) Taxpayer: Date of Birth _____	45a	00	
	b) Spouse: Date of Birth _____	45b	00	
	c) Surviving Spouse: Date of Birth of Deceased Spouse _____	45c	00	
46	Age 65 and older deduction - (See instructions)			
	a) Taxpayer: Date of Birth _____	46a	00	
	b) Spouse: Date of Birth _____	46b	00	
47	Negative amount of federal taxable income.	47	00	
48	Subsistence Allowance _____ days @ \$6.67	48	00	
49	Dependents under the age of 6 years on December 31, 2005. Date of Birth _____ SSN _____	49	00	
50	Other subtractions. (See instructions) _____	50	00	
51	TOTAL SUBTRACTIONS ---- add lines 36 through 50 and enter the total here and on line 4.		51	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 <b>authorize</b> 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 _____

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

**Paid**

**Preparer's Use Only**

Prepared by _____	Date _____	Address _____
EI Number _____	Phone Number _____	City _____ State _____ Zip _____

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**MAIL RETURN TO THE PROPER ADDRESS**

REFUNDS OR ZERO TAX:  
 SC1040 PROCESSING CENTER  
 P.O. BOX 101100  
 COLUMBIA SC 29211-0100

BALANCE DUE:  
 TAXABLE PROCESSING CENTER  
 P.O. BOX 101105  
 COLUMBIA SC 29211-0105