



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
ADDITIONAL CREDIT FOR EMPLOYERS HIRING
RECIPIENTS OF FAMILY INDEPENDENCE PAYMENTS
IN A DISTRESSED COUNTY OR LEAST DEVELOPED COUNTY
Attach this form to your return.

Name
Address
SS or FED. EI Number

- The credit is \$175 per month for each full month of full time employment during the first thirty six months of employment per qualifying employee. Note that the employment must be full time as per South Carolina Code Section 12-6-3360. See General Information for additional requirements.

COMPUTATION OF TAX CREDIT

A. The Thirty-six Month Credit Period of Employment Occurring in the First Tax Year Hire

Table with 4 rows: 1. Number of qualifying full-time employees... 2. Total number of full months worked... 3. Maximum credit per qualifying employee... 4. Credit: Multiply line 3 by line 2... \$175

B. The Thirty-six Month Credit Period of Employment Occurring in the Second Tax Year of Hire

Table with 4 rows: 1. Number of Part A, line 1 employees remaining employed... 2. Total number of full months worked... 3. Maximum credit per qualifying employee... 4. Credit: Multiply line 3 by line 2... \$175

C. The Thirty-six Month Credit Period of Employment Occurring in the Third Tax Year of Hire

Table with 4 rows: 1. Number of Part A, line 1 employees remaining employed... 2. Total number of full months worked... 3. Maximum credit per qualifying employee... 4. Credit: Multiply line 3 by line 2... \$175

D. The Thirty-six Month Credit Period of Employment Occurring in the Fourth Tax Year of Hire

Table with 4 rows: 1. Number of Part A, line 1 employees remaining employed... 2. Total number of full months worked... 3. Maximum credit per qualifying employee... 4. Credit: Multiply line 3 by line 2... \$175

E. Summary - Enter Only Current Tax Year Amounts on Lines Below

Table with 5 rows: 1. Enter amount from line A4... 2. Enter amount from line B4... 3. Enter amount from line C4... 4. Enter amount from line D4... 5. Total - Add lines 1, 2, 3, and 4. Enter here and on the appropriate tax credit schedule.

GENERAL INFORMATION

- Distressed counties or least developed counties are those defined in Section 12-6-3360 for the purposes of the jobs tax credit. See our Website www.sctax.org for information on each taxable year for county classifications.
The recipient of Family Independence payments must have received the payments for the three months before the month of becoming employed full-time.
An employer shall request documentation as to certification of Family Independence eligibility from the South Carolina Department of Social Services in writing by the fifteenth day of the first month after the end of the tax year in which the recipient is hired. The Department of Social Services has thirty days in which to either approve or deny this certification.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form if you are an individual taking this credit. 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.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.