



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**NONRESIDENT SCHEDULE**

**SCHEDULE NR**  
Rev. 7/27/05  
3081  
**2005**

For the year January 1 - December 31, 2005, or fiscal tax year beginning 2005 and ending 2006

Print Your name	Spouse's first name	Your Social Security number
		Spouse's Social Security number

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	00
2 Taxable interest income . . . . .	2	00	00	00
3 Dividend income . . . . .	3	00	00	00
4 State and local income tax refunds . . . . .	4	00		
5 Alimony received . . . . .	5	00	00	00
6 Business income or (loss) . . . . .	6	00	00	00
7 Capital gain or (loss) . . . . .	7	00	00	00
8 Other gains or losses (Attach Form 4797) . . . . .	8	00	00	00
9 Taxable amount of IRA distributions . . . . .	9	00	00	00
10 Taxable amount of pensions and annuities . . . . .	10	00	00	00
11 Rents, royalties, partnerships, estates, trusts, etc. . . . .	11	00	00	00
12 Farm income or (loss) . . . . .	12	00	00	00
13 Unemployment compensation . . . . .	13	00	00	00
14 Taxable amount of Social Security and /or Railroad Retirement . . . . .	14	00		
15 Other income . . . . .	15	00	00	00
16 <b>TOTAL INCOME:</b> Add lines 1 through 15 . . . . .	16	00	00	00
<b>ADJUSTMENTS TO INCOME</b>	SC adjustment cannot exceed 100% of federal adjustment	FEDERAL ADJUSTMENT		SC ADJUSTMENT
17 Educator expenses deductions . . . . .	17	00	00	00
18 Certain business expenses of reservists, performing artists, and fee-based government officials. . . . .	18	00	00	00
19 Health savings account deduction . . . . .	19	00	00	00
20 Moving expenses . . . . .	20	00	00	00
21 One-half of self employment tax . . . . .	21	00	00	00
22 Self-employed SEP, SIMPLE, and qualified plans . . . . .	22	00	00	00
23 Self-employed health insurance deduction (See instructions) . . . . .	23	00	00	00
24 Penalty on early withdrawal of savings . . . . .	24	00	00	00
25 Alimony paid . . . . .	25	00	00	00
26 IRA deduction . . . . .	26	00	00	00
27 Student loan interest deduction . . . . .	27	00	00	00
28 Tuition and fees deduction . . . . .	28	00	00	00
29 Domestic production activities deduction . . . . .	29	00		
30 <b>TOTAL ADJUSTMENTS:</b> Add lines 17 through 29 . . . . .	30	00	00	00
31 <b>ADJUSTED GROSS INCOME:</b> Line 16 minus line 30. Enter here and on line 32 . . . . .	31	00	00	00

*Attach To  
SC1040*

		COLUMN A	COLUMN B
32	Enter total from line 31	00	00
<b>SOUTH CAROLINA ADJUSTMENTS</b>			
<b>ADDITIONS</b>			
33	South Carolina Additions		00
<b>SUBTRACTIONS</b>			
34	44% of net capital gains held for more than one year (See instructions)		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, 2005 (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	Other Subtractions (See instructions)	39	00
40	<b>TOTAL SOUTH CAROLINA SUBTRACTIONS:</b> Add lines 34 through 39	40	00
41	<b>TOTAL SOUTH CAROLINA ADJUSTMENTS:</b> Line 33 minus line 40	41	00
42	SC Modified Adjusted Gross Income (Column B Line 32 plus line 41)	42	00
43	PRORATION: Line 32, Column B divided by line 32, Column A = _____ % (Do not exceed 100%)		
44	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 44 (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) _____	44	00
45	Enter the total amount of personal exemptions from federal tax return (Form 1040, line 42; Form 1040A, line 26. Form 1040EZ filers enter zero.)	45	00
46	TOTAL deductions and exemptions. Add lines 44 and 45	46	00
47	ALLOWABLE DEDUCTIONS: Multiply line 46 by _____ % from line 43	47	< >
48	SOUTH CAROLINA TAXABLE INCOME: Subtract line 47 from line 42, Column B. Enter the difference here and on SC1040, line 5. If line 48 is a negative figure, enter zero on SC1040 line 5.	48	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.**