



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
NONRESIDENT SCHEDULE

SCHEDULE NR
(Rev. 11/9/04)

For the year January 1 - December 31, 2004, or fiscal tax year beginning 2004 and ending 2005

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	
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 (Attach Form 4797) 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 and /or Railroad 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 deductions 17	00			
18 Certain business expenses of reservists, performing artists, and fee-based government officials. 18	00		00	
19 IRA deduction 19	00		00	
20 Student loan interest deduction 20	00		00	
21 Tuition and fees deduction 21	00		00	
22 Health savings account deduction 22	00		00	
23 Moving expenses 23	00		00	
24 One-half of self employment tax 24	00		00	
25 Self-employed health insurance deduction (See instructions) 25	00		00	
26 Self-employed SEP, SIMPLE, and qualified plans 26	00		00	
27 Penalty on early withdrawal of savings 27	00		00	
28 Alimony paid 28	00		00	
29 TOTAL ADJUSTMENTS: Add lines 17 through 28 29	00		00	
30 ADJUSTED GROSS INCOME: Line 16 minus line 29. Enter here and on line 31 30	00		00	

*Attach To
SC1040*

		COLUMN A	COLUMN B
31 Enter total from line 30	31	00	00
SOUTH CAROLINA ADJUSTMENTS			SC DEDUCTION
ADDITIONS			
32 South Carolina Additions	32		00
SUBTRACTIONS			
33 44% of net capital gains held for more than one year (See instructions)	33		00
34 Retirement Deduction (See instructions)			
a) Taxpayer: Date of Birth	34a		00
b) Spouse: Date of Birth	34b		00
c) Surviving Spouse: Deceased Spouse(s) Date of Birth	34c		00
35 Age 65 and older deduction (See instructions) (Must be a resident for part of the year)			
a) Taxpayer: Date of Birth	35a		00
b) Spouse: Date of Birth	35b		00
36 Deductions for dependent(s) under 6 years of age on December 31, 2004 (See instructions) (Must be a resident for at least part of the year) Date of Birth _____ SSN _____			
Date of Birth _____ SSN _____	36		00
37 Contributions to the SC Tuition Prepayment Program or SC College Investment Program (See instructions)	37		00
38 Other Subtractions (See instructions)	38		00
39 TOTAL SOUTH CAROLINA SUBTRACTIONS: Add lines 33 through 38	39		00
40 TOTAL SOUTH CAROLINA ADJUSTMENTS: Line 32 minus line 39	40		00
41 SC Modified Adjusted Gross Income (Column B Line 31 plus line 40)	41		00
42 PRORATION: Line 31, Column B divided by line 31, Column A = _____ % (Do not exceed 100%)			
43 DEDUCTIONS ADJUSTMENT: If using the standard deduction, enter the amount from federal Form 1040, line 39; Form 1040A, line 24; Form 1040EZ, line 5 OR If itemizing, use worksheet from instructions, and enter the amount from Part IV on line 43 (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) _____	43	00	
44 Enter the total amount of personal exemptions from federal tax return (Form 1040, line 41; Form 1040A, line 26. Form 1040EZ filers enter zero.)	44	00	
45 TOTAL deductions and exemptions. Add lines 43 and 44	45	00	
46 ALLOWABLE DEDUCTIONS: Multiply line 45 by _____ % from line 42	46	<	>
47 SOUTH CAROLINA TAXABLE INCOME: Subtract line 46 from line 41, Column B. Enter the difference here and on SC1040, line 5. If line 47 is a negative figure, enter zero on SC1040 line 5.	47		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.