

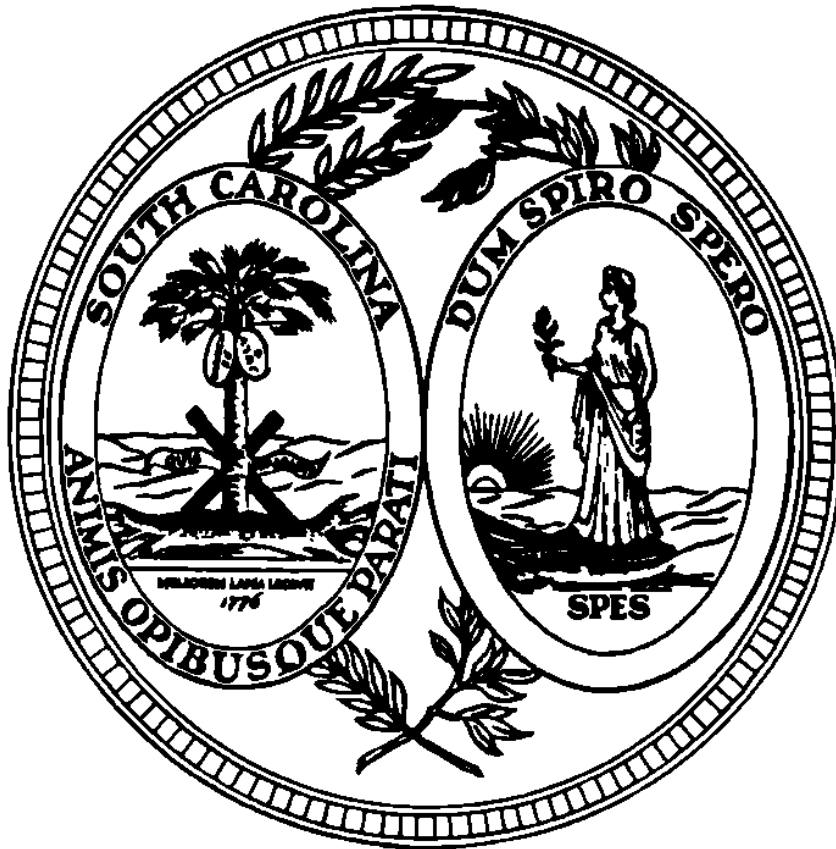
STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

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INSTRUCTIONS AND FORMS FOR

**2006**

DECLARATION OF ESTIMATED TAX  
FOR INDIVIDUALS



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**FORM SC1040ES**

(Rev. 1/24/2006)



**INSTRUCTIONS FOR ADJUSTING YOUR DECLARATION**

1. Recalculate the Estimated Tax Worksheet using the corrected amounts of income, deductions and exemptions from your federal information.
2. Fill out the Adjusted Declaration Schedule to determine the amount to be paid.
3. Refer to the payment-voucher for the filing period and insert the adjusted amount of payment.
4. Tear off payment-voucher at the perforation and mail with your payment.

**2006 ADJUSTED DECLARATION SCHEDULE**  
 (Use if the estimated tax changes after you file your declaration.)

1. Adjusted estimated tax enter here .....	1.	
2. Less (A) Amount of 2005 overpayment elected for credit to 2006 .....	2A.	
(B) Estimated tax payments to date .....	2B.	
(C) Total of lines 2(A) and (B) .....	2C.	
3. Unpaid balance (subtract line 2(C) from line 1) .....	3.	
4. Amount to be paid (line 3 divided by number of remaining filing dates) Enter here and on payment-voucher under Amount of Payment .....	4.	

**Social Security Privacy Act Disclosure**

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



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**INDIVIDUAL DECLARATION OF ESTIMATED TAX**

**2006**

**SC1040ES**  
(Rev. 8/24/05)  
3080

**Mail to:** SC Department of Revenue, Estimated Tax, Columbia SC 29214-0005

**Due June 15, 2006**

Your Social Security Number

Spouse's Social Security Number (if joint)

**Payment Voucher Quarter 2**

Name and Address (include spouse's name if joint)

ENTER PAYMENT AMOUNT

.

14-0806

Office Use Only

Return this form with check or money order payable to: **SC Department of Revenue**  
Write your **Social Security Number(s)** on your payment.

30801617



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**INDIVIDUAL DECLARATION OF ESTIMATED TAX**

**2006**

**SC1040ES**  
(Rev. 8/24/05)  
3080

**Mail to:** SC Department of Revenue, Estimated Tax, Columbia SC 29214-0005

**Due September 15, 2006**

Your Social Security Number

Spouse's Social Security Number (if joint)

**Payment Voucher Quarter 3**

Name and Address (include spouse's name if joint)

ENTER PAYMENT AMOUNT

.

14-0806

Office Use Only

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Write your **Social Security Number(s)** on your payment.

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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**INDIVIDUAL DECLARATION OF ESTIMATED TAX**

**2006**

**SC1040ES**  
(Rev. 8/24/05)  
3080

**Mail to:** SC Department of Revenue, Estimated Tax, Columbia SC 29214-0005

**Due January 16, 2007**

Your Social Security Number

Spouse's Social Security Number (if joint)

**Payment Voucher Quarter 4**

Name and Address (include spouse's name if joint)

ENTER PAYMENT AMOUNT

.

14-0806

Office Use Only

Return this form with check or money order payable to: **SC Department of Revenue**  
Write your **Social Security Number(s)** on your payment.

30801617

# WORKSHEET AND RECORD OF ESTIMATED TAX PAYMENT

**HOW TO COMPUTE YOUR ESTIMATED TAX (Nonresident - see special instructions below.)**

Below is your Estimated Tax Worksheet with the tax computation schedule for computing estimated tax. Use your 2005 income tax return as a guide for figuring the estimated tax.

## NONRESIDENT - SPECIAL INSTRUCTIONS

Use the 2005 SC1040 and Schedule NR as a basis for determining the **modified South Carolina taxable income** subject to an estimated tax. Enter the modified South Carolina taxable income on line 3.

### 2006 ESTIMATED TAX WORKSHEET

1. Enter amount of your federal taxable income from your 2006 federal Form 1040ES, line 5 . . . . . 1. \$ \_\_\_\_\_
  2. South Carolina state adjustments (plus or minus) . . . . . 2. \$ \_\_\_\_\_
  3. South Carolina taxable income (line 1 plus or minus line 2) . . . . . 3. \$ \_\_\_\_\_
  4. Tax (Figure the tax on line 3 by using the Tax Computation Schedule in these instructions.) . . . . . 4. \$ \_\_\_\_\_
  5. Enter any additional tax (SC4972) . . . . . 5. \$ \_\_\_\_\_
  6. Add lines 4 and 5 . . . . . 6. \$ \_\_\_\_\_
  7. Credits (Child and Dependent Care credit, Tax credit to other states, Two Wage Earner credit, Water Resources, etc) . . . . . 7. \$ \_\_\_\_\_
  8. Subtract line 7 from line 6 . . . . . 8. \$ \_\_\_\_\_
  9. State income tax withheld and estimated to be withheld (including income tax withholding on pension, annuities, etc.) during the entire year 2006 . . . . . 9. \$ \_\_\_\_\_
  10. Balance estimated Tax (Subtract line 9 from line 8.) If \$100.00 or more, complete and file the payment-voucher along with your payment; if less, no payment is required at this time. . . . . 10. \$ \_\_\_\_\_
- Caution: You are required to prepay at least 90% of your tax liability each year. If you prepay less than 90% of your actual tax liability, you may be subject to a penalty. See Section F of the instructions for penalty information.  
If you are unsure of your estimate, you may want to pay more than 90% of the amount you have estimated.
11. If the first payment you are required to file is:
- |                                    |   |                                   |              |
|------------------------------------|---|-----------------------------------|--------------|
| Due April 17, 2006, enter 1/4      | } | of line 10 (less any 2005         |              |
| Due June 15, 2006, enter 1/2       |   | overpayment applied to 2006       |              |
| Due September 15, 2006, enter 3/4  |   | estimated tax). Enter here and    |              |
| Due January 16, 2007, enter amount |   | on your payment-voucher . . . . . | 11. \$ _____ |

## 2006 Tax Computation Schedule for South Carolina Residents and Nonresidents

### TAX COMPUTATION SCHEDULE

If the amount on line 3 of worksheet is: Compute the tax as follows:

	BUT NOT	--0--	
OVER --	OVER--	2.5%	Times the amount
\$0	\$2,570	3%	Times the amount less \$ 13
2,570	5,140	4%	Times the amount less \$ 65
5,140	7,710	5%	Times the amount less \$ 142
7,710	10,280	6%	Times the amount less \$ 244
10,280	12,850	7%	Times the amount less \$ 373
12,850+	or more		

### Example of computation

South Carolina income subject to tax on line 3 of worksheet is \$15,240.  
The tax is calculated as follows:

	\$15,240 income from line 3 of worksheet	
X	.07 percent from tax computation schedule	
	1,067 (1,066.80 rounded to the nearest whole dollar)	
-	373 subtract amount from tax computation schedule	
\$	694	

\$694 is the amount of tax to be entered on line 4 of worksheet

### RECORD OF ESTIMATED TAX PAYMENT

	Overpayment Credit on 2005 Return	Voucher 1	Voucher 2	Voucher 3	Voucher 4	Total All Columns
Date						
Amount						▶