



NONRESIDENT SCHEDULE

For the year January 1 - December 31, 2007, or fiscal tax year beginning 2007 and ending 2008

| | | | |
|-----------------|-----------------------------|---------------------|---------------------------------|
| Print Your name | Your Social Security number | Spouse's first name | 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. |
|--------------------------|---|-----------------------------|

INCOME AND EXCLUSIONS

| | | INCOME AS SHOWN ON FEDERAL RETURN | | SOUTH CAROLINA INCOME | |
|--|----|-----------------------------------|----|-----------------------|----|
| | | COLUMN A | | 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 | | 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) | 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 benefits | 14 | | 00 | | 00 |
| 15 Other income | 15 | | 00 | | 00 |
| 16 TOTAL INCOME: Add lines 1 through 15 | 16 | | 00 | | 00 |

*Attach To
SC1040*

ADJUSTMENTS TO INCOME

| | | FEDERAL ADJUSTMENT | | SC ADJUSTMENT | |
|--|----|--------------------|----|---------------|----|
| | | | | | |
| 17 Educator Expenses | 17 | | 00 | | 00 |
| 18 Certain business expenses of reservists, performing artists, and fee-based government officials | 18 | | 00 | | 00 |
| 19 Health savings account deduction | 19 | | 00 | | 00 |
| 20 Moving expenses | 20 | | 00 | | 00 |
| 21 One-half of self employment tax | 21 | | 00 | | 00 |
| 22 Self-employed SEP, SIMPLE, and qualified plans | 22 | | 00 | | 00 |
| 23 Self-employed health insurance deduction (See instructions) | 23 | | 00 | | 00 |
| 24 Penalty on early withdrawal of savings | 24 | | 00 | | 00 |
| 25 Alimony paid | 25 | | 00 | | 00 |
| 26 IRA deduction | 26 | | 00 | | 00 |
| 27 Student loan interest deduction | 27 | | 00 | | 00 |

SC adjustment cannot exceed 100% of federal adjustment. Continued on next page.

SC adjustment continued

| | | COLUMN A | COLUMN B |
|--|----|----------|----------|
| 28 Tuition and Fees Deduction | 28 | 00 | 00 |
| 29 Domestic production activities deduction | 29 | 00 | 00 |
| 30 Other Adjustments | 30 | 00 | 00 |
| 31 TOTAL ADJUSTMENTS: Add lines 17 through 30 | 31 | 00 | 00 |
| 32 ADJUSTED GROSS INCOME: Line 16 minus line 31 | 32 | 00 | 00 |

SOUTH CAROLINA ADJUSTMENTS

ADDITIONS

| | | | |
|---------------------------------------|----|--|----|
| 33 South Carolina Additions | 33 | | 00 |
|---------------------------------------|----|--|----|

SUBTRACTIONS

| | | | |
|--|----|--|----|
| 34 44% of net capital gains held for more than one year (See instructions) | 34 | | 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, 2007 (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 Active Trade or Business Income Deduction (See Instructions) | 39 | | 00 |
| 40 Other Subtractions (See instructions) | 40 | | 00 |
| 41 TOTAL SOUTH CAROLINA SUBTRACTIONS: Add lines 34 through 40. | 41 | | 00 |
| 42 TOTAL SOUTH CAROLINA ADJUSTMENTS: Line 33 minus line 41 | 42 | | 00 |
| 43 SC Modified Adjusted Gross Income (Column B Line 32 plus line 42) | 43 | | 00 |

44 PRORATION:
Line 32, Column B divided by line 32, Column A = _____ % (Do not exceed 100%)

45 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 45 (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) _____

| | | |
|---|----|----|
| 45 | | 00 |
| 46 Enter the total amount of personal exemptions from federal tax return (Form 1040, line 42; Form 1040A, line 26. Form 1040EZ filers enter zero.) | 46 | 00 |
| 47 TOTAL deductions and exemptions. Add lines 45 and 46 | 47 | 00 |

| | | | |
|---|----|---|----|
| 48 ALLOWABLE DEDUCTIONS: Multiply line 47 by _____ % from line 44 | 48 | < | 00 |
| 49 SOUTH CAROLINA TAXABLE INCOME: Subtract line 48 from line 43, Column B. Enter the difference here and on SC1040, line 5. If line 49 is a negative figure, enter zero on SC1040 line 5 | 49 | | 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.