



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**CREDIT FOR A GIFT OF LAND FOR CONSERVATION OR  
A QUALIFIED CONSERVATION CONTRIBUTION  
OF REAL PROPERTY AFTER MAY 31, 2001**  
Attach to your Income Tax Return

**SC SCH. TC-19**  
(Rev. 9/20/06)  
3369  
**20**\_\_\_\_\_

Name As Shown On Tax Return

SS No. or Fed. EI No.

1. Amount qualified and deducted on your federal return for contributions per IRC Section 170(h) for land located in South Carolina. . . . .	_____
2. Multiply line 1 by 25%. . . . .	_____
3. Multiply the number of acres contributed (reduced by number of wetland acres within the intertidal zone) by \$250.00. . . . .	_____
4. Enter the lesser of Line 2 or 3. . . . .	_____
5. Credit carryover into this year . . . . .	_____
6. Total Credit (Line 4 + Line 5) . . . . .	_____
7. Yearly Limitation. . . . .	\$ 52,500.00
8. Allowable credit- the lesser of Lines 6 or 7.. . . . Enter this amount on the appropriate tax credit schedule.	\$ _____
9. Current year's tax liability. . . . .	\$ _____
10. Enter lessor of Line 8 or 9. This is the credit taken for the current year. . . . .	\$ _____
11. Subtract Line 10 from Line 6. This is your carryover credit available in future years. . . . .	\$ _____

**INSTRUCTIONS**

**IMPORTANT INFORMATION EFFECTIVE JUNE 7, 2005:**

No credit is allowed unless the donor has the donative intent required by IRC Section 170 and applicable regulations and cases.

No credit is allowed for any non-cash charitable contribution claimed in an amount of \$100,000.00 or more unless the donor was motivated by detached and disinterested generosity benefiting a charitable purpose rather than expected economic benefit.

No credit is allowed if the property was donated in order to comply with any state or federal environmental or other regulatory requirement. Without a showing of extraordinary circumstances, no credit is allowed if the property was donated in order to obtain road, water, or sewer services, a grant, subdivision, building, zoning, environmental, mitigation or similar permit or approval from any government.

No credit is allowed if the underlying property is used for, or associated with, or is planned to be used for or associated with, the playing of golf.

The department will examine the substance, rather than merely the form of the contribution and related and surrounding transactions, and may use the step transaction, economic reality, quid pro quo, personal benefit, and other judicially developed doctrines in determining whether the requisite donative intent is present.

**LINE 1:**

Enter the amount claimed on your current year federal tax return for land located in South Carolina. Notwithstanding the provisions of IRC Section 170(h) and applicable regulations pertaining to forestry and silviculture practices, you are not disqualified for the tax credit allowed in this section because of silviculture and forestry permitted or undertaken pursuant to a conservation contribution on a real property interest if:

- (a) the forestry and silviculture practices permitted by or undertaken pursuant to the conservation contribution conform to Best Management Practices established by the South Carolina Forestry Commission existing either at the time the conservation contribution is made, or at the time a particular forestry or silvicultural practice is undertaken;
- (b) the conservation contribution on a real property interest in all other respects conforms to the requirements of IRC Section 170(h) and applicable regulations for a "qualified conservation contribution" of a "qualified real property interest" and
- (c) you provide the Department of Revenue with the information it considers necessary to determine that you would otherwise be eligible for the deduction allowed under Section 170(h).

The amount of the credit under this item is twenty-five (25%) percent of the deduction that would have otherwise been allowable under Section 170(h), but for the silvicultural and forestry activities performed on the real property interest, subject to the conditions and limitations as the credit allows in this section.

**LINE 3:**

The credit is limited to \$250.00 per acre contributed, however, any wetland acreage lying within the intertidal zone shall not be taken into consideration for the calculation of this per acre cap.

**LINE 7:**

This credit is limited to \$52,500.00 in any single tax year.

**Note:** IRC Section 267 attribution rules apply in computing per acre and per taxpayer limitation.

**LINE 8:**

This credit can be used in conjunction with any other credits to offset any income tax owed by the person or entity claiming it. Any amounts not used due to the credit being greater than the current year tax due can be carried forward to succeeding years. In the case of a corporation it cannot be used against any license or other fees. In addition to the carry forward of unused credit, unused credit may be transferred, devised, or distributed with or without consideration, by an individual, partnership, limited liability company, corporation, trust, or estate if done so within the provisions of Section 12-6-3515 of the South Carolina Code of Laws.

See S.C. Revenue Procedural Bulletin # 01-11 for a method for a taxpayer to request from the Department of Revenue approval of the transfer, devise, or distribution of the conservation tax credit allowed under Section 12-6-3515. Revenue Procedural Bulletins are available on our website: [www.sctax.org](http://www.sctax.org)

**Note:** The fair market value of qualified donations made pursuant to this section must be substantiated by a "qualified appraisal" prepared by a "qualified appraiser" as those terms are defined under applicable federal law and regulations applicable to charitable contributions.

**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.