

SOUTH CAROLINA ONLY - CREDITS, ADDITIONS AND SUBTRACTIONS (TY 2018)

TP to inform counselor during INTAKE PROCESS -

Did you or your spouse

YES	NO	Question	LINE #	FORM #	TSO Menu
		1. Pay Expenses for a dependent going to a SC college/university who also graduated from a SC high school? (Refundable)	21	I-319	Credits
		2. Pay for classroom supplies and materials as a teacher in a public or private school, when you were not eligible for reimbursement of those expenses? (REFUNDABLE)	22c	I-360	Credits
		3. Pay tuition for an exceptional needs student at an approved school & seek a tax credit? (ECENC - REFUNDABLE) (No form available)	22d	TA-57A/I-361 Direct Entry	Credits
		4. Motor Fuel Income Tax Credit - must have both preventative maintenance cost and gallons of motor fuel purchased. (REFUNDABLE - New for 2018)	22e	I-385	Credits
		5. Pay expenses for someone, including you, for nursing home or in-home physician certified care? (No form available)	13	TC-102 Direct Entry	Credits
		6. Pay taxes to another state on qualified retirement plan contributions not exempt from the other state's income tax?	13	TC-029	Credits
		7. Attend a marriage preparation course prior to obtaining a SC marriage license?	13	TC-032	Credits
		8. Pay to upgrade your residence to make it more resistant to loss due to hurricane, rising floodwater or other catastrophic windstorm? (retrofit & sales/use tax credit available) Not for repairs, only replacement.	13	TC-043	Credits
		9. Pay home insurance premiums that exceed 5% of your income?	13	TC-044	Credits
		10. Purchase a new manufactured home with Energy Star certification & certified by SC Energy Office?	13	TC-053	Credits
		11. Did you make any purchases and not pay sales tax? (Use Tax)	26	Direct Entry	Additions
		12. Do you have a Schedule C - Active Trade or Business Income Deduction? (Subtraction/Additiion - Tax Rate Reduction)	8	I-335	Subtractions
		13. Receive disability retirement income from a retirement plan and you are totally and permanently disabled?	g	Direct Entry	Subtractions
		14. Serve as a volunteer firefighter, rescue squad work, HAZMAT team member, reserve police officer, DNR deputy enforcement officer or member of the State Guard AND have the form from your organization certifying your eligibility for a deduction? (\$3,000 or \$6,000)	j	Direct Entry	Subtractions
		15. Make contributions to the South Carolina Tuition Prepayment Plan (Future Scholar - 529 Plan)?	k	Direct Entry	Subtractions
		16. Receive income for annual training or drill weekends for Reserves or National Guard?	n	Direct Entry	Subtractions
		17. Have pension income (1099-R) and are under 65?	p-1, p-2,p-3	Direct Entry	Subtractions
		18. Receive Military Retirement Income?	p-4, p-5,p-6	Direct Entry	Subtractions
		19. Work in law enforcement and have the form from your employer for the per-diem allowance? \$8.00/day - need # of days (AKA Subsistence Allowance)	s	Direct Entry	Subtractions
		20. Pay for consumer services to protect from identity theft if you filed a SC Tax Return between 1998 and 2012 and did not receive the State paid ID protection.	u	Direct Entry	Subtractions
		21. Did you contribute to or open a SC ABLE Saving Account?	v	Direct Entry	Subtractions
		22. Receive retirement income from National Guard or Reserves?	v	Direct Entry	Subtractions