



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE AMENDED INDIVIDUAL INCOME TAX

SC1040X (Rev. 8/15/19) 3083

dor.sc.gov

Fiscal year ended - - , or calendar year

Form with fields for: Print your first name and middle initial, Last name, Suffix, Check if Deceased, Tax Year, Spouse's first name and middle initial, Spouse's last name, if different, Check if Deceased, Your Social Security Number, Mailing address, Apt., Area code, Daytime phone, Spouse's Social Security Number, City, State, ZIP, County code, Check if address is outside US, Foreign country address including postal code, Filing status, Federal exemptions/dependents.

Table with 3 main columns: A Original amount or as previously adjusted, B Net Change - amount of increase or (decrease) explained in Part V, C Correct Amount. Rows include Income and Adjustments, Tax, Credits, Payments and Transfers.

Complete and sign page 2.



PART II	<b>Refund</b> 23. If line 22 is larger than line 11, column C, subtract and enter the difference . . . <b>REFUND</b> (line 23a check box entry is required) ▶	23		<b>00</b>
	<b>Refund Options</b> 23a. Mark one refund choice: ▶ <input type="checkbox"/> <b>Direct Deposit</b> (23b required) ▶ <input type="checkbox"/> <b>Debit Card</b> ▶ <input type="checkbox"/> <b>Paper Check</b>			
	(subject to program limitations) 23b. <b>Direct Deposit (for US accounts only)</b> Type: <input type="checkbox"/> <b>Checking</b> <input type="checkbox"/> <b>Savings</b>			
	<b>Routing Number (RTN)</b> <input type="text"/> <small>Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32</small>			
<b>Bank Account Number (BAN)</b> <input type="text"/> <small>1-17 digits</small>				
<b>Balance Due</b> 24. If line 11, column C is larger than line 22, enter the difference. . . . . ▶	24		<b>00</b>	
25. Interest and penalty on tax due (from due date of original return) . . . . . ▶	25		<b>00</b>	
26. Total: Add line 24 and line 25 and enter here . . . . . <b>TOTAL BALANCE DUE</b> ▶	26		<b>00</b>	

**Please Sign Here** I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse's signature (If filing jointly, both must sign.)

**PART III** I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer. Yes  No  Preparer's printed name \_\_\_\_\_

**Paid Preparer's Use Only** If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has any knowledge.

Prepared by \_\_\_\_\_ Date \_\_\_\_\_ Address \_\_\_\_\_

PTIN or FEIN \_\_\_\_\_ Phone \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

**PART IV - NONRESIDENT** (It is best to make necessary corrections on a new Schedule NR before completing the nonresident section of the SC1040X.)

	(1) As Originally Reported	(2) Correct Amount
27. Federal adjusted gross income . . . . .	27	
28. South Carolina adjusted gross income . . . . .	28	
29. Corrected proration (line 28, column 2 divided by line 27, column 2) . . . . .	29	%
30. Total deductions and exemptions (see instructions) . . . . .	30	
31. Allowable deductions and exemptions (multiply line 30, column 2 by line 29) . . . . .	31	
32. Total South Carolina adjustments . . . . .	32	
33. Subtract line 32, column 2 from line 31 . . . . .	33	
34. Modified South Carolina taxable income as corrected (subtract line 33 from line 28, column 2) Enter amount on line 3 column C on front of SC1040X. . . . .	34	

**PART V - EXPLANATION OF CHANGES** Enter the line reference from PART II or PART IV for which you are reporting a change and give the reason for each change. Attach applicable documentation.

**Failure to provide an explanation or supporting documentation will result in a delay in processing your return.**

Explanation: \_\_\_\_\_

\_\_\_\_\_

- Have you been notified that your original state return is being or will be audited by the SCDOR?  
 Yes  No
- Are you filing this amended return due to a federal adjustment? If yes, attach a copy of the federal audit or adjustment.  Yes  No

## FILING AMENDED RETURNS

For tax years 2018 and before, use the SC1040X to correct or change the SC1040 that you have previously filed. For tax year 2019 and later, amend your return using the SC1040, marking the amended return check box and attaching the Schedule AMD. An amended return can be filed only **after** you have filed an original return. By filing an amended return you are correcting our tax records. An amended return is necessary if you omitted income, claimed deductions or credits you were not entitled to, failed to claim deductions or credits you were entitled to, or changed your filing status. You should also file an amended return if you were audited by the IRS (unless the IRS audit had no impact on your state return). Your amended return may result in either a refund or additional tax. You must pay any additional tax with the amended return. Furnish all information requested. When items are in question, refer to the instructions for preparing the SC1040, SC1040TC, I-385, or I-319 when applicable. Be sure to include a copy of your federal 1040X if you were required to amend your federal return. Round all amounts to the nearest dollar. Any overpayments will be refunded. Overpayments cannot be transferred to another tax year.

**NOTE:** South Carolina law does not allow a net operating loss carryback.

If you filed your original return by the original due date or by an extended due date, if applicable, you must file any claim for refund within either:

- three years from the date of filing, or
- three years from the original due date, or
- two years from the date of payment

If you filed your original return after the original due date and any extended due date, if applicable, you must file any claim for refund within either:

- three years from the original due date, or
- two years from the date of payment

**When amending a return for tax year 2018 and before, use the most current revision of the SC1040X regardless of tax year.** Use the Tax Tables, SC1040TT, for the tax year that is being amended. Find forms at [dor.sc.gov/forms](http://dor.sc.gov/forms).

## INSTRUCTIONS

### PART I - Taxpayer Information

- Enter the tax year in the space provided.
- Complete name and Social Security Number for each taxpayer included in this return.
- Provide most current mailing address including county code and phone number.
- For a foreign address, check the box indicating the address is outside of the US. In the box provided, print or type the complete foreign address including postal code.
- Mark the appropriate box for filing status. Generally, the filing status should be the same as the filing status used on your federal return.
- **You cannot change your filing status from joint to separate returns after the due date of the original return has passed.**
- Enter the number of exemptions/dependents claimed on your federal return.
- **Beginning with tax year 2018, exemptions are eliminated on the federal return. For tax year 2018, enter the number of dependents claimed on the federal return.**

### PART II - Return Information

#### Columns A Through C

**Column A:** Enter the amounts from your original return for line 1 through line 14 using figures reported or adjusted on your original return.

**Column B:** Enter the net increase or decrease for each line you are changing. Explain each change in Part V.

**Column C:** To calculate the amounts to enter in this column:

- Add the increase in column B to the amount in column A, or
- Subtract the decrease in column B from the amount in column A.

For any amount you do not change, enter the amount from column A in column C. Show any negative numbers (losses or decreases) in Columns A, B, or C in parentheses.

**NOTE: Nonresident/part year resident taxpayers should complete Part IV prior to completing line 3 through line 26 of the SC1040X. Line 1 and line 2 do not apply to nonresident/part year residents.**

The following instructions refer to line numbers in Column C. If no changes are to be made to line 1 through line 14, use the amounts from the original return.

- Line 1:** Enter the corrected federal taxable income.
- Line 2:** Enter the net amount of the changes to the additions (SC1040, line 2) or subtractions (SC1040, line 4) from federal taxable income.
- Line 3:** Enter the modified South Carolina taxable income (add line 1 and line 2). Nonresidents should enter amount from Part IV, line 34 of this form.
- Line 4:** **Use the tax tables for the tax year being amended to determine the corrected tax amount.** Enter the amount on line 4.
- Line 5:** Make any necessary changes to the tax on lump sum distributions (attach corrected SC4972), the tax on active trade or business (attach corrected I-335), and the tax on excess withdrawals from a Catastrophe Savings Account.
- Line 6:** Add line 4 and line 5. Enter the amount on line 6. This is the total South Carolina tax liability.
- Lines 7 - 9:** Enter the corrected credit amounts.
- Line 10:** Add line 7 through line 9. Enter the amount on line 10.
- Line 11:** Subtract line 10 from line 6 and enter the amount on line 11.
- Line 12:** Enter the corrected South Carolina withholding amounts. Attach supporting W-2s and/or 1099s documenting the changes made to the total withholding amount.
- Line 13:** Enter the corrected South Carolina Estimated Tax payment amount.
- Line 14:** Enter the corrected Tuition Tax Credit or other refundable credit amount. Attach the appropriate corrected credit form.
- Line 15:** Enter the total tax paid with a South Carolina extension and/or original return and any additional payments on line 15.
- Line 16:** Add Column C line 12 through line 15. Enter the total on line 16.
- Line 17:** Enter the net refund amount from the original return. Do not include Estimated Tax transfers or contribution check-off amounts from the original return.
- Line 18:** Subtract line 17 from line 16 and enter the amount on line 18.
- Line 19:** Enter the amount of Use Tax paid for online, mail-order, or out of state purchases as reported on your original return. **Any changes to the Use Tax amount must be made on the UT-3.**
- Line 20:** Enter the amount of transfers from the original return for Estimated Tax and/or contribution check-offs.
- Line 21:** Add line 19 and line 20. Enter the amount on line 21.
- Line 22:** Subtract line 21 from line 18 and enter the amount on line 22. This is the net tax.
- Line 23:** If line 22 is larger than Column C line 11, subtract line 11 from line 22 and enter the difference on line 23. **This is the amount to be refunded to you. Overpayments cannot be transferred to another tax year. Mark your refund choice on line 23a.**
- Line 23a:** You have three ways to receive your refund. You can choose **direct deposit** to have the funds deposited directly into your bank account (the fastest option for most filers), or you can choose to have a **debit card** or a **paper check** mailed to you. Debit cards are issued by Bank of America and are subject to program limitations. Mark an **X** in **one box** to indicate your choice. If you choose direct deposit, you **must** enter your account information on **line 23b**.

**Line 23b:** If you choose direct deposit, enter your account information on line 23b for a fast and secure direct deposit of your refund. If you don't enter complete and correct account information, we'll mail you a paper check. Direct deposit is not available for bank accounts located outside the United States.

Mark an X in the box for the type of account, checking or savings.

Enter your bank's **9-digit routing transit number (RTN)** in the space provided. The **RTN** should begin with 01 through 12, or 21 through 32. If not, the direct deposit will be rejected. **Do not use a deposit slip to verify the number.** It may contain internal routing numbers that are not part of the actual routing number.

Enter your **bank account number (BAN)** in the space provided. The number can contain up to 17 alphanumeric digits. If fewer than 17 digits, enter the number from left to right. Do not enter hyphens, spaces, or special symbols. Do not include the check number.

Contact your bank if you need to verify that your bank account information is accurate prior to submitting your return. If we cannot make the direct deposit for any reason, we will send a paper check to the mailing address on your return. **To avoid delays, be sure your mailing address is complete and accurate on your return.**

**Line 24:** If Column C line 11 is larger than line 22, subtract line 22 from line 11. Enter the difference on line 24.

**Line 25:** If this amended return results in a balance due, penalties and/or interest may apply. You will be notified of any additional amounts owed but not paid.

**Line 26:** Add line 24 and line 25. Enter the amount on line 26. **This is your total balance due.** Payment should be attached to Part II of this form.

### **PART III - Signature**

Provide signatures and dates. Both spouses must sign when filing married filing jointly.

Paid preparers should provide all requested information.

### **PART IV - Nonresidents**

It is best to make necessary corrections on a new Schedule NR before completing the nonresident section of the SC1040X. **These corrected schedules should be kept with your records and should not be attached to the SC1040X.** Explanation of changes should be included in Part V.

Complete Column 1 line 27 through line 34 in Part IV using figures reported or adjusted on your original return.

The following instructions refer to line numbers in Column 2 of Part IV. If no changes are to be made to line 27 through line 33, use the amounts from the original return.

**Line 27:** Enter the amount of federal adjusted gross income from the corrected Schedule NR, column A.

**Line 28:** Enter the amount of South Carolina adjusted gross income from corrected Schedule NR, column B.

**Line 29:** Divide line 28, column 2 by line 27, column 2.

**Line 30:** Enter the total amount of itemized or standard deduction and total exemptions from the corrected Schedule NR.

**Line 31:** Multiply line 30, column 2 by the corrected proration on line 29 to determine the amount of itemized or standard deduction and exemption applicable to South Carolina.

**Line 32:** Enter the total South Carolina adjustments from Schedule NR.

**Line 33:** Subtract line 32, column 2 from line 31.

**Line 34:** Subtract line 33 from line 28, column 2. Enter this amount on SC1040X line 3, column C as the corrected South Carolina taxable income. This amount should equal your **SOUTH CAROLINA TAXABLE INCOME** on the corrected Schedule NR. Continue with the line number instructions for line 4 of the SC1040X.

**PART V - Explanation of Changes**

Any changes made to the original return need to be explained in this section. Enter the line reference from Part II or Part IV for which you are reporting a change and give the reasons for each change. Attach supporting documentation.

- Failure to provide a detailed explanation may result in a delay in processing your amended return.
- A change in state tax withholding must be verified by a W-2 and/or 1099.
- Tax credits for taxes paid to other states must be verified by a copy of the other state's Income Tax return and federal return.
- Other nonrefundable credits must be supported by a properly completed South Carolina form or schedule.
- Refundable credits must be supported by providing the properly completed South Carolina form.

**Mail to: SCDOR, Amended Individual Income Tax, PO Box 101104, Columbia, SC 29211-0104**

**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 SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.