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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE 2024 NONRESIDENT SCHEDULE

SCHEDULE NR (Rev. 2/26/24) 3081

For the year January 1 - December 31, 2024, or fiscal tax year beginning 2024 and ending 2025

Your name Your Social Security Number Spouse's first name Spouse's Social Security Number

Your dates of SC residency to Spouse's dates of SC residency to Schedule NR is for Nonresidents or Part-year residents Attach to completed SC1040.

INCOME AND EXCLUSIONS

Table with 4 columns: Line number, Description, Income as Shown on Federal Return (COLUMN A), and South Carolina Income (COLUMN B). Rows 1-15 list various income types with values of 00.

Attach to SC1040

ADJUSTMENTS TO INCOME

Table with 4 columns: Line number, Description, Federal Adjustment, and SC Adjustment. Rows 17-21 list adjustments with values of 00.

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



SC adjustment continued

		COLUMN A	COLUMN B
22	Self-employed SEP, SIMPLE, and qualified plans.....	00	00
23	Self-employed health insurance deduction	00	00
24	Penalty on early withdrawal of savings	00	00
25	Alimony paid	00	00
26	IRA deduction	00	00
27	Student loan interest deduction	00	00
28	Other adjustments	00	00
29	Reserved		
30	Total adjustments: Add line 17 through line 29	00	00
31	Adjusted gross income: Subtract line 30 from line 16	00	00
SOUTH CAROLINA ADJUSTMENTS			
ADDITIONS			
32	South Carolina additions		00
SUBTRACTIONS			
33	South Carolina dependent exemption (see instructions)		00
34	44% of net capital gains held for more than one year		00
35	Retirement deduction (see instructions)		
	a) Taxpayer (date of birth: _____)		00
	b) Spouse (date of birth: _____)		00
	c) Surviving spouse (date of birth of deceased spouse: _____)		00
	Military retirement deduction (see instructions)		
	d) Taxpayer (date of birth: _____)		00
	e) Spouse (date of birth: _____)		00
	f) Surviving spouse (date of birth of deceased spouse: _____)		00
36	Age 65 and older deduction (see instructions - must be resident for part of the year)		
	a) Taxpayer (date of birth: _____)		00
	b) Spouse (date of birth: _____)		00
37	Deductions for dependents under 6 years of age on December 31 of the tax year (see instructions - must be resident for part of the year) Date of birth: _____ SSN: _____		
	Date of birth: _____ SSN: _____		00
38	Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program		00
39	Active Trade or Business Income deduction (see instructions)		00
40	Consumer Protection Services		00
41	Other subtractions (see instructions)		00
42	Total South Carolina subtractions: Add line 33 through line 41		00
43	Total South Carolina adjustments: Subtract line 42 from line 32		00
44	SC modified adjusted gross income: Add Column B, line 31 and line 43		00
45	PRORATION: Line 31, Column B divided by line 31, Column A = _____ % (do not exceed 100%)		
46	DEDUCTIONS ADJUSTMENT: If using the standard deduction, enter the amount from federal form on line 46. If itemizing, use the Schedule NR instructions , and enter the amount from Part IV on line 46. Enter the following amounts from the instructions: Part I (Itemized Deductions) _____ Part II, Worksheet, line 6 (State Taxes) _____ Part III (Other Expenses) _____	46	00
47	Allowable deductions: Multiply line 46 by _____ % (from line 45)	47	00
48	South Carolina taxable income: Subtract line 47 from line 44, Column B. Enter the difference here and on the SC1040, line 5 . If line 48 is a negative figure, enter zero on the SC1040, line 5	48	00

Attach this form and a complete copy of your federal return to your SC1040. Check the Schedule NR box on the front of the SC1040. Do not submit the Schedule NR separately. We cannot process your return if this form is submitted separately.