

**STOP!** Resident filers complete lines 29 through 50.  
 Nonresident filers complete Schedule NR. Do not complete lines 29 through 50.

PART 1 ADDITIONS TO FEDERAL TAXABLE INCOME			Dollars	Cents
29 State tax addback, if itemizing on federal return.	29	00		
30 Out-of-state losses - (See instructions)	30	00		
31 Expenses related to National Guard and Military Reserve income.	31	00		
32 Interest income on obligations of states and political subdivisions other than South Carolina.	32	00		
33 Other additions to income. Attach an explanation (See instructions)	33	00		
34 TOTAL ADDITIONS ---- add lines 29 through 33 and enter your total additions to income here and on line 2.			34	00

PART 2 SUBTRACTIONS FROM FEDERAL TAXABLE INCOME			Dollars	Cents
35 State tax refund, if included on line 10, on your federal Form 1040.	35	00		
36 Permanent disability retirement income, if taxed on your federal return.	36	00		
37 Out-of-state income/gain - Do not include personal service income. (See instructions.)	37	00		
38 44% of net capital gains held for more than one year (See instructions)	38	00		
39 Volunteer Firefighter/Rescue Squad Worker/HAZMAT Member/Reserve Police Officer/DNR Deputy Enforcement Officer Deduction. (See instructions)	39	00		
40 Contributions to the SC Tuition Prepayment Program or College Investment Program. (See instructions)	40	00		
41 Interest income from obligations of the US government.	41	00		
42 National Guard or Reserve annual training and drill pay. (See instructions)	42	00		
43 Social Security and/or railroad retirement, if taxed on your federal return.	43	00		
44 <b>Caution: Retirement Deduction - (See instructions)</b>				
a) Taxpayer: Date of Birth _____	44a	00		
b) Spouse: Date of Birth _____	44b	00		
c) Surviving Spouse: Date of Birth of Deceased Spouse _____	44c	00		
45 Age 65 and older deduction - (See instructions)				
a) Taxpayer: Date of Birth _____	45a	00		
b) Spouse: Date of Birth _____	45b	00		
46 Negative amount of federal taxable income.	46	00		
47 Subsistence Allowance _____ days @ \$6.67	47	00		
48 Dependents under the age of 6 years on December 31, 2004. Date of Birth _____ SSN _____ Date of Birth _____ SSN _____	48	00		
49 Other subtractions. (See instructions) _____	49	00		
50 TOTAL SUBTRACTIONS ---- add lines 35 through 49 and enter the total here and on line 4.			50	00

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

Your Signature <b>X</b>	Date	Spouse's Signature (if jointly, BOTH must sign)
I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes <input type="checkbox"/> No <input type="checkbox"/>		Preparer's Printed Name

If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

**Paid**

**Preparer's Use Only**

Prepared by _____	Date _____	Address _____
EI Number _____	Phone Number _____	City _____ State _____ Zip _____

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN ONLY IF you have income and/or (loss) on federal Schedules C, D, E, F or filed a SC Schedule NR, SC1040TC or I-319.

MAIL RETURN TO THE PROPER ADDRESS:

REFUNDS OR ZERO TAX: SC1040 PROCESSING CENTER, P.O. BOX 101100, COLUMBIA SC 29211-0100  
 BALANCE DUES: TAXABLE PROCESSING CENTER, P.O. BOX 101105, COLUMBIA SC 29211-0105