



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE AMENDED INDIVIDUAL INCOME TAX

SC1040X (Rev. 9/14/99) 3083

Fiscal year Ended 19, OR CALENDAR YEAR 19

If your address has not changed since you last filed, check this box

Print Your first name and Initial (Sr, Jr, 2nd, 3rd, 4th) Last name Your Social Security number Spouse's first name and Initial, if married filing jointly Spouse's last name, if different Spouse's Social Security number Present home address (number and street, or P. O. Box) Apt. No. Daytime telephone Area Code City, state and ZIP code County code

A. Filing status claimed. (Note: You cannot change from joint to separate returns after the due date has passed.) Single Married filing joint Married filing separate Head of Household Qualifying Widow(er) Tax Year

B. TYPE OF RETURN: SC1040A/ Telefile SC1040 SC1040NR Nonresident C. FEDERAL EXEMPTIONS Number of exemptions on your federal return

Table with 4 columns: Description, A As Reported Or Adjusted, B Net Change Explain on back, C Correct Amount. Rows include Income and Adjustments, Tax, Credits, Payments and Transfers, and Refund or Balance Due.

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.)

I authorize the Director of the Department of Revenue 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 taxpayer, his declaration is based on all information of which he has any knowledge.

Prepared by Date Address EI Number Phone Number City State Zip

**INSTRUCTIONS FOR FILING AMENDED RETURNS**

1. Form SC1040X should be used when filing an amended individual income tax return. Enter the tax year in the space provided. Furnish all information requested. SC1040X can be filed only after you have filed an original return.

**Mail to: SC Department of Revenue  
Income Tax  
Columbia, SC 29214-0012**

2. Any changes made to the original return should be explained in Part II. A change in tax withheld must be verified by a wage and tax statement. **Tax credits for tax paid to other states must be verified by a copy of the other state's income tax return and federal return.** Other credits must be supported by a properly completed South Carolina form.

3. The limitation period for filing claims for refund is three years from the time the **timely filed return**, including extensions, was filed **OR** two years from the date of payment whichever is later. If the original return was not timely filed, the limitation period is two years from the date of payment.

4. When items are in question, refer to instructions for preparing form SC1040A, SC1040, SC1040NR, Schedule TC, or I-319 whichever is applicable.

**PART I - NONRESIDENT**

- 25. Adjusted S.C. Gross Income from back of Form SC1040NR, col. B . . . .
- 26. Corrected Proration (line 25, col. 3 ÷ corrected federal adjusted gross income)
- 27. TOTAL Itemized (standard) Deductions and Exemptions . . . . .
- 28. Allowable Itemized (standard) Deductions and Exemptions (multiply line 27, col. 3 by corrected percent.)
- 29. Total SC deductions from back of Form SC1040NR, col. B
- 30. Add line 28 and 29, col. 3 above . . . . .
- 31. Modified South Carolina taxable income as corrected (line 25, col. 3 less line 30, col. 3)  
Enter results from column 3 to line 3 column C on front of SC1040X .  
**Compute tax and enter on line 4 column C on front of SC1040X.**

(1) As Originally Reported	(2) Net Change	(3) Correct Amount
		25
		%
		26
		27
		28
		29
		30
		31

**PART II -** Explanation of changes to income, payments and credits. Enter the line reference from page 1 or PART I for which you are reporting a change and give the reason for each change. Attach applicable schedules.

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

- Have you been advised that your original state return is being or will be audited by the SC Department of Revenue?  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

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

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