



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**2010 NONRESIDENT SCHEDULE**

**SCHEDULE NR**

(Rev. 1/12/11)  
3081

For the year January 1 - December 31, 2010, or fiscal tax year beginning 2010 and ending 2011

Print Your name **Name** Your Social Security number **XXX XX XXXX** Spouse's first name **Spouse Name** Spouse's Social Security number

**Dates of SC Residency**  
to

Schedule NR is to be used by  
**Nonresident or Part-year residents**

Attach to completed SC1040.

**INCOME AND EXCLUSIONS**

		INCOME AS SHOWN ON FEDERAL RETURN COLUMN A		SOUTH CAROLINA INCOME COLUMN B	
1	Wages, salaries, tips, etc. ....	X	00	X	00
2	Taxable interest income .....		00		00
3	Dividend income .....		00		00
4	State and local income tax refunds .....	P (see note)	00		
5	Alimony received .....		00		00
6	Business income or (loss) .....		00		00
7	Capital gain or (loss) .....		00		00
8	Other gains or (losses) .....		00		00
9	Taxable amount of IRA distributions .....		00		00
10	Taxable amount of pensions and annuities .....		00		00
11	Rents, royalties, partnerships, estates, trusts, etc. ....		00		00
12	Farm income or (loss) .....		00		00
13	Unemployment compensation .....		00		00
14	Taxable amount of Social Security benefits .....		00		
15	Other income .....		00		00
16	<b>TOTAL INCOME:</b> Add lines 1 through 15 .....	Y = X+P	00	X	00
<b>ADJUSTMENTS TO INCOME</b>		FEDERAL ADJUSTMENT		SC ADJUSTMENT	
17	Educator Expenses (See Instructions) .....		00		00
18	Certain business expenses of reservists, performing artists, and fee-based government officials .....		00		00
19	Health savings account deduction .....		00		00
20	Moving expenses .....		00		00
21	One-half of self-employment tax .....		00		00

*Attach To  
SC1040*

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 (See instructions)	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	Tuition and fees (See instructions)	00	00
29	Domestic production activities deduction.	00	
30	Other Adjustments.	00	00
31	<b>TOTAL ADJUSTMENTS:</b> Add lines 17 through 30	00	00
32	<b>ADJUSTED GROSS INCOME:</b> Line 16 minus line 31	Y 00	X 00

**SOUTH CAROLINA ADJUSTMENTS****ADDITIONS**

33	South Carolina Additions		00
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**SUBTRACTIONS**

34	44% of net capital gains held for more than one year (See instructions)		00
35	Retirement Deduction (See instructions)		
a)	Taxpayer: Date of Birth	35a	00
b)	Spouse: Date of Birth	35b	00
c)	Surviving Spouse: Deceased Spouse(s) Date of Birth	35c	00
36	Age 65 and older deduction (See instructions) (Must be a resident for part of the year)		
a)	Taxpayer: Date of Birth	36a	00
b)	Spouse: Date of Birth	36b	00
37	Deductions for dependent(s) under 6 years of age on December 31, of the tax year. (See instructions). (Must be a resident for at least part of the year)		
	Date of Birth SSN		
	Date of Birth SSN	37	00
38	Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program. (See instructions)	38	00
39	Active Trade or Business Income Deduction (See Instructions)	39	00
40	Other Subtractions (See instructions)	40	00
41	<b>TOTAL SOUTH CAROLINA SUBTRACTIONS:</b> Add lines 34 through 40	41	00
42	<b>TOTAL SOUTH CAROLINA ADJUSTMENTS:</b> Line 33 minus line 41	42	00
43	SC Modified Adjusted Gross Income (Column B Line 32 plus line 42)		X 00

44 PRORATION:  
Line 32, Column B divided by line 32, Column A =  $(X/Y)*100$  % (Do not exceed 100%)

**45 DEDUCTIONS ADJUSTMENT:**

If using the standard deduction, enter the amount from federal Form 1040, Form 1040A, Form 1040EZ  
OR

If itemizing, use worksheet from instructions, and enter the amount from Part IV on line 45 (Total itemized  
Deductions Adjustment). Also enter the following amounts from the worksheet:

Part I (Itemized Deduction)	ID (see note)
Part II, Worksheet A, line 5 (State Taxes)	S (state tax)
Part III (Other Expenses)	0 (zero)

45	Z = ID - S	00
46	E (see note)	00
47	D = Z + E	00

46 Enter the total amount of personal exemptions from federal tax return  
(Form 1040, Form 1040A, Form 1040EZ filers enter zero.)

47 TOTAL deductions and exemptions. Add lines 45 and 46

48 ALLOWABLE DEDUCTIONS: Multiply line 47 by  $K=(X/Y)*100$  % from line 44

49 SOUTH CAROLINA TAXABLE INCOME: Subtract line 48 from line 43, Column B. Enter the difference here and on  
SC1040, line 5. If line 49 is a negative figure, enter zero on SC1040 line 5

48	$A=D*K$	00
49	X - A	00

Attach this form and a complete copy of your federal return to your SC1040.

Check the Schedule NR box on the front of SC1040.

Do not submit Schedule NR separately.

Your return cannot be processed if this form is submitted separately.

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Note: ID = Itemized deduction from federal 1040 and E = exemption from federal 1040