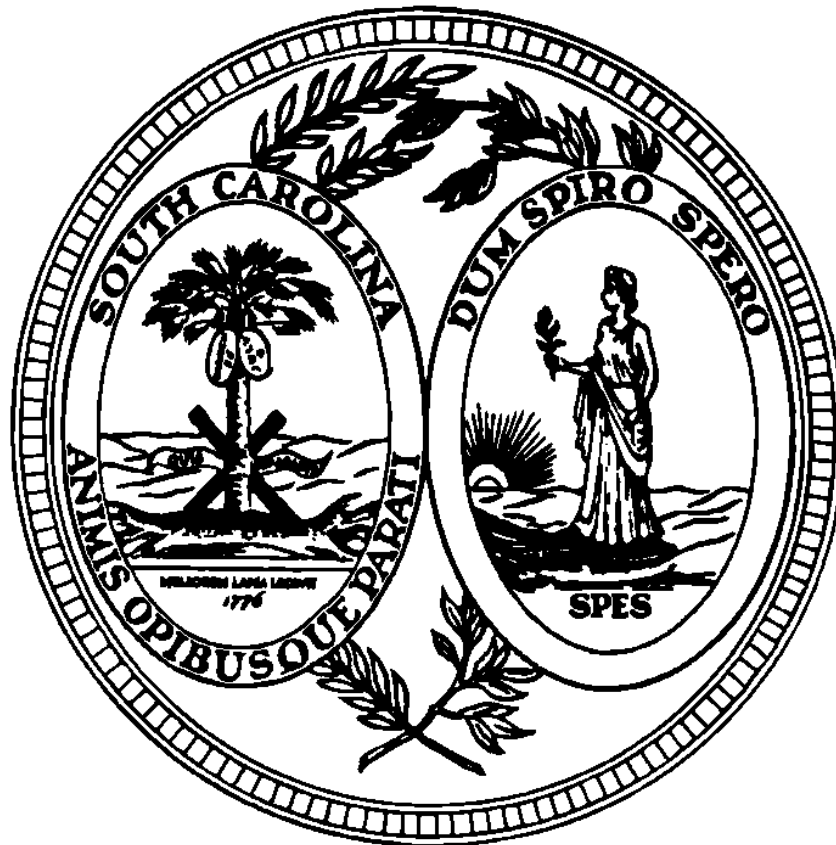


STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
www.sctax.org  
INSTRUCTIONS AND FORMS FOR

**2003**

DECLARATION OF ESTIMATED TAX  
FOR INDIVIDUALS



File and Pay on-line at [www.sctax.org](http://www.sctax.org)

**FORM SC1040ES**



**INSTRUCTIONS TO FOLLOW WHEN AMENDING YOUR DECLARATION**

1. Use the Estimated Tax Worksheet on the reverse side as your guide to determine the Amended tax due using the corrected amounts of income, deductions and exemptions from your federal information.
2. Fill out the Amended Declaration Schedule below to determine the amount to be paid.
3. Refer to the payment-voucher for the filing period and insert the amended amount of payment.
4. Tear off payment-voucher at the perforation and mail with your payment.

<b>2003 AMENDED DECLARATION SCHEDULE</b>	
<b>(Use if the estimated tax changes after you file your declaration.)</b>	
1. Amended estimated tax enter here .....	
2. Less (A) Amount of 2002 overpayment elected for credit to 2003 .....	
(B) Estimated tax payments to date .....	
(C) Total of lines 2(A) and (B) .....	
3. Unpaid balance (subtract line 2(C) from line 1) .....	
4. Amount to be paid (line 3 divided by number of remaining filing dates) Enter here and on payment-voucher under Amount of Payment .....	

## 2003 Tax Computation Schedule for South Carolina Residents and Nonresidents

<b>TAX COMPUTATION SCHEDULE</b>	<b>Example of computation for Tax Computation Schedule</b>																																																																														
If the amount on line 3 of worksheet is:    Compute the tax as follows:	South Carolina income subject to tax on line 3 of worksheet is \$15,240. The tax is calculated as follows:																																																																														
<table style="width: 100%; border: none;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%; text-align: center;">BUT NOT</td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> <tr> <td style="text-align: center;">OVER --</td> <td style="text-align: center;">OVER--</td> <td style="text-align: center;">--0--</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$2,460</td> <td style="text-align: center;">2.5% Times the amount</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">2,460</td> <td style="text-align: center;">4,920</td> <td style="text-align: center;">3% Times the amount less</td> <td style="text-align: right;">\$ 12</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">4,920</td> <td style="text-align: center;">7,380</td> <td style="text-align: center;">4% Times the amount less</td> <td style="text-align: right;">\$ 62</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">7,380</td> <td style="text-align: center;">9,840</td> <td style="text-align: center;">5% Times the amount less</td> <td style="text-align: right;">\$ 135</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">9,840</td> <td style="text-align: center;">12,300</td> <td style="text-align: center;">6% Times the amount less</td> <td style="text-align: right;">\$ 234</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">12,300+</td> <td style="text-align: center;">or more</td> <td style="text-align: center;">7% Times the amount less</td> <td style="text-align: right;">\$ 357</td> <td></td> <td></td> </tr> </table>		BUT NOT					OVER --	OVER--	--0--				\$0	\$2,460	2.5% Times the amount	\$ 0			2,460	4,920	3% Times the amount less	\$ 12			4,920	7,380	4% Times the amount less	\$ 62			7,380	9,840	5% Times the amount less	\$ 135			9,840	12,300	6% Times the amount less	\$ 234			12,300+	or more	7% Times the amount less	\$ 357			<table style="width: 100%; border: none;"> <tr> <td style="width: 15%;">\$15,240.00</td> <td style="width: 15%;">income from line 3, of worksheet</td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> <tr> <td style="text-align: right;">X .07</td> <td style="text-align: center;">percent from tax computation schedule</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right; border-top: 1px solid black;">1,066.80</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">-357.00</td> <td style="text-align: center;">subtract amount from tax computation schedule</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right; border-top: 1px solid black; border-bottom: 1px solid black;">\$ 709.08</td> <td style="text-align: center;">rounded to \$710.00</td> <td></td> <td></td> <td></td> <td></td> </tr> </table> <p style="margin-top: 5px;">\$710.00 is the amount of tax to be entered on line 4 of worksheet</p>	\$15,240.00	income from line 3, of worksheet					X .07	percent from tax computation schedule					1,066.80						-357.00	subtract amount from tax computation schedule					\$ 709.08	rounded to \$710.00				
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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**INDIVIDUAL DECLARATION OF ESTIMATED TAX**

**2003**

**SC1040ES**  
(Rev. 8/20/02)  
3080

**Mail to:** SC Department of Revenue, Estimated Tax, Columbia SC 29214-0005

Your Social Security Number

Spouse's Social Security Number (if joint)

**Payment Voucher Number 2**

**Calendar year -- Due June 16, 2003**

Name and Address (include spouse's name if joint)

ENTER PAYMENT AMOUNT

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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14-0806

Office Use Only

Return this form with check or money order payable to: **The SC Department of Revenue**

Write your **Social Security Number(s)** on your payment.



STATE OF SOUTH CAROLINA  
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**Mail to:** SC Department of Revenue, Estimated Tax, Columbia SC 29214-0005

Your Social Security Number

Spouse's Social Security Number (if joint)

**Payment Voucher Number 3**

**Calendar year -- Due September 15, 2003**

Name and Address (include spouse's name if joint)

ENTER PAYMENT AMOUNT

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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**INDIVIDUAL DECLARATION OF ESTIMATED TAX**

**2003**

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3080

**Mail to:** SC Department of Revenue, Estimated Tax, Columbia SC 29214-0005

Your Social Security Number

Spouse's Social Security Number (if joint)

**Payment Voucher Number 4**

**Calendar year -- Due January 15, 2004**

Name and Address (include spouse's name if joint)

ENTER PAYMENT AMOUNT

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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14-0806

Office Use Only

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# WORKSHEET AND RECORD OF ESTIMATED TAX PAYMENT

## HOW TO COMPUTE YOUR ESTIMATED TAX (Nonresident - see special instructions below.)

Below is your Estimated Tax Worksheet with the tax computation schedule for computing estimated tax. Use your 2002 income tax return as a guide for figuring the estimated tax. See instruction F for penalties.

### 2003 ESTIMATED TAX WORKSHEET

1. Enter amount of your federal taxable income from the 2003 Federal 1040ES, line 5 . . . . .	1. \$	
2. Allowable State Adjustments (plus or minus) . . . . .	2. \$	
3. This is your South Carolina taxable income . . . . .	3. \$	
4. Tax (Figure the tax on line 3 by using the Tax Computation Schedule in these instructions.) . . . . .	4. \$	
5. Enter any additional tax (SC4972) . . . . .	5. \$	
6. Add lines 4 and 5 . . . . .	6. \$	
7. Credits (Child and Dependent Care credit, Tax credit to other states, Two Wage Earner credit, Water Resources, etc) . . . . .	7. \$	
8. Subtract line 7 from line 6 . . . . .	8. \$	
9. State income tax withheld and estimated to be withheld (including income tax withholding on pension, annuities, etc.) during the entire year 2003 . . . . .	9. \$	
10. Balance estimated Tax (Subtract line 9 from line 8.) If \$1000.00 or more, complete and file the payment-voucher along with your payment; if less, no payment is required at this time. . . . .	10. \$	

Caution: You are required to prepay at least 90% of your tax liability each year. If you prepay less than 90% of your actual tax liability, you may be subject to a penalty. See Section F of the instructions for penalty information.  
If you are unsure of your estimate, you may want to pay more than 90% of the amount you have estimated.

11. If the first payment you are required to file is:		
Due April 15, 2003, enter 1/4 Due June 16, 2003, enter 1/2 Due September 15, 2003, enter 3/4 Due January 15, 2004, enter amount	}	of line 10 (less any 2002 overpayment applied to 2003 estimated tax). Enter here and on your payment-voucher . . . . .
		11. \$ <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span>

### RECORD OF ESTIMATED TAX PAYMENT

NO.	(A) DATE	(B) AMOUNT	(C) 2002 OVERPAYMENT CREDIT APPLIED	(D) TOTAL PAID AND CREDITED ADD (B) and (C)
1.				
2.				
3.				
4.				
<b>TOTAL . . . . .</b>				

### NONRESIDENT - SPECIAL INSTRUCTIONS

Use the 2002 Form SC1040 and Schedule NR as a basis for determining the **modified South Carolina taxable income** subject to an estimated tax. Enter the modified South Carolina taxable income on line 3 of the above worksheet. Determine the amount of tax using the 2003 tax computation schedule. Enter the tax on line 4 of above worksheet. Complete lines 5 through 11 of above worksheet as instructed.

#### 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 117-1 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

#### The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.