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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

PREMARITAL PREPARATION **COURSE CREDIT**

SC SCH.TC-32

(Rev. 7/30/19)

3429 20

SSN

Name

Complete the questions below to determine if you can claim the credit. All responses must be yes in order to qualify			
		Yes	No
1.	Did you attend a minimum of six hours of instruction together with your spouse in a premarital preparation course?	on	
2.	Was the course taught by a professional counselor, an active member of the clergy in the course of thei service as clergy, or their designee who is trained and skilled in premarital preparation courses?	r	
3.	Did the instructor give you a certificate of completion at the time you completed the course?		
4.	Was the course completed within 12 months before you applied for a South Carolina marriage license?		
5.	Did you obtain the South Carolina marriage license during the tax year?		
6.	Did a probate court judge or clerk of court certify on the South Carolina marriage license that you completed the course?		
If you answered "Yes" to all of the questions above, enter \$25 (\$50 if you are married filing jointly) here and on the SC1040TC.		\$	

INSTRUCTIONS

A couple with a South Carolina marriage license indicating they completed a qualifying premarital preparation course may be able to claim a one-time nonrefundable Individual Income Tax Credit of \$25 per individual (\$50 total if filing jointly). They must have obtained the marriage license during the tax year and completed the course within 12 months of applying for the license.

To qualify for the credit, the course must have been taught by

- a professional counselor licensed under Title 40, Chapter 75 of the South Carolina Code
- an active member of the clergy in the course of their service as clergy or
- their designee who is trained and skilled in premarital preparation

The couple must have attended a minimum of six hours of instruction together.

The course provider must issue a certificate of completion when the couple completes the course. The certificate must include the number of hours the couple completed together and the credentials of the course provider.

The couple must provide the certificate when applying for the marriage license. A probate court judge or clerk of court must certify on the marriage license that the couple met the requirements to qualify for the credit. The probate court judge or clerk of court is not required to verify the information contained in the certificate of completion unless it appears fraudulent.

The amount of the credit is \$25 for each individual or \$50 for the couple on a joint return. Any unused amount may not be carried forward. The credit is only against South Carolina Individual Income Tax. It may not be used for the marriage license fee or any other type of tax.

If you file by paper, attach to your Income Tax return. If you file electronically, keep a copy with your tax records.

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 117-201 mandates that any person required to make a return to the SCDOR must 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 SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, 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.