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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
PREMARITAL PREPARATION
COURSE CREDIT

SC SCH.TC-32
(Rev. 7/30/19)
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Name SSN

Complete the questions below to determine if you can claim the credit. All responses must be yes in order to qualify.

Table with 3 columns: Question, Yes, No. Contains 6 questions regarding premarital preparation course completion.

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).

- 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 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.

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.

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.

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