



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**CLASSROOM TEACHER
EXPENSES CREDIT**

I-360
(Rev. 6/11/19)
3652
2019

Name	SSN
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1. Are you a South Carolina classroom teacher? Yes No
If you answered **NO, STOP. You do not qualify for this credit.**
2. Were you fully reimbursed for your teacher supplies and materials? Yes No
If you answered **YES, STOP. You do not qualify for this credit.**
3. Amount you spent on teacher supplies and materials on or after July 1, 2019. 3. \$ _____
4. Maximum credit amount 4. \$ **275.00**
5. Enter the lesser of line 3 or line 4 5. \$ _____
6. Amount of any reimbursement from the school or district 6. \$ _____
7. Line 5 minus line 6 (Do not enter less than \$0.) 7. \$ _____
Enter this amount on SC1040, line 22c.

NOTE: The tax return claiming the credit **must be filed on or before June 30, 2020.**

Instructions

Any South Carolina classroom teacher, including a classroom teacher at a South Carolina private school, who is not eligible for the teacher supplies reimbursement under Budget Proviso 1A.9, may claim a refundable credit on their 2019 Individual Income Tax return for qualifying expenses made on or after July 1, 2019. This claim can be made on an original or amended tax return filed on or before June 30, 2020.

The credit amount is \$275 or the amount the teacher spends on teacher supplies and materials, whichever is less. The SCDOR may require verification of the credit claimed.

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.