



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE TAX ON LUMP-SUM DISTRIBUTIONS From Qualified Retirement Plans Attach to SC1040 or SC1041

Name SSN or FEIN

Part I Complete this part to choose capital gain election (see federal instructions)

- 1. Capital gain reported in Box 3 of the 1099-R
2. Multiply line 1 by 3.92%
If you choose to use Part II, go to line 3. Otherwise, enter the amount from line 2 of this form on SC1040, line 7 or SC1041, line 9

Part II Complete this part to choose the 10-year tax option (see federal instructions)

- 3. Amount from line 10 of federal 4972
4. Retirement deduction (see instructions)
a) Taxpayer: Date of Birth
b) Spouse: Date of Birth
c) Surviving Spouse: Date of Birth of Deceased Spouse
5. Age 65 and older deduction (see instructions)
a) Taxpayer: Date of Birth
b) Spouse: Date of Birth
6. Add line 4 and line 5
7. Total taxable amount (subtract line 6 from line 3)
8. Current actuarial value of annuity from Box 8 of the 1099-R
9. Adjusted total taxable amount. Add line 7 and line 8. If this amount is \$70,000 or more, skip line 10 through line 13, enter this amount on line 14, then go to line 15
10. Multiply line 9 by 50%, but do not enter more than \$10,000
11. Subtract \$20,000 from line 9. If less than zero, enter -0-
12. Multiply line 11 by 20%
13. Minimum distribution allowance. Subtract line 12 from line 10
14. Subtract line 13 from line 9 or enter the amount from line 9 if the amount is \$70,000 or more
If line 8 is blank, skip line 15 through line 17, then go to line 18.
15. Divide line 8 by line 9 and enter the result as a decimal (round to at least four places)
16. Multiply line 13 by the decimal on line 15
17. Subtract line 16 from line 8
18. Multiply line 14 by 10%
19. Tax on amount from line 18. Use the Tax Rate Schedule on page 2
20. Multiply line 19 by 10. If line 8 is blank, skip line 21 through line 23, and enter this amount on line 24, then go to line 25

Distributions Form Qualified Plans

IM Harris



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Distributions Form Qualified Plans: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the engaging narratives that have captivated audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Distributions Form Qualified Plans : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Distributions Form Qualified Plans : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and thrilling novel that will keep you wondering until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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Table of Contents Distributions Form Qualified Plans

1. Understanding the eBook Distributions Form Qualified Plans
 - The Rise of Digital Reading Distributions Form Qualified Plans
 - Advantages of eBooks Over Traditional Books
2. Identifying Distributions Form Qualified Plans
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Distributions Form Qualified Plans
 - User-Friendly Interface
4. Exploring eBook Recommendations from Distributions Form Qualified Plans
 - Personalized Recommendations
 - Distributions Form Qualified Plans User Reviews and Ratings
 - Distributions Form Qualified Plans and Bestseller Lists
5. Accessing Distributions Form Qualified Plans Free and Paid eBooks
 - Distributions Form Qualified Plans Public Domain eBooks
 - Distributions Form Qualified Plans eBook Subscription Services
 - Distributions Form Qualified Plans Budget-Friendly Options
6. Navigating Distributions Form Qualified Plans eBook Formats
 - ePub, PDF, MOBI, and More
 - Distributions Form Qualified Plans Compatibility with Devices
 - Distributions Form Qualified Plans Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Distributions Form Qualified Plans
 - Highlighting and Note-Taking Distributions Form Qualified Plans
 - Interactive Elements Distributions Form Qualified Plans
8. Staying Engaged with Distributions Form Qualified Plans

- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Distributions Form Qualified Plans
9. Balancing eBooks and Physical Books Distributions Form Qualified Plans
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Distributions Form Qualified Plans
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Distributions Form Qualified Plans
 - Setting Reading Goals Distributions Form Qualified Plans
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Distributions Form Qualified Plans
 - Fact-Checking eBook Content of Distributions Form Qualified Plans
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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