



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**APPRENTICESHIP CREDIT**  
Attach to your Income Tax Return

**SC SCH.TC-45**

(Rev. 12/5/07)  
3441

**20**

Name As Shown On Tax Return

SS No. or Fed. EI No.

**Credit Computation**

- 1. Number of employees who began apprenticeships after 2007 ..... 1. \_\_\_\_\_
- 2. Number of employees on line 1 employed pursuant to an apprentice agreement registered with the U.S. Department of Labor's Office of Apprenticeship of the Employment and Training Administration ..... 2. \_\_\_\_\_
- 3. Number of employees on line 2 employed for at least 7 months of the tax year ..... 3. \_\_\_\_\_
- 4. Number of employees on line 3 who qualified for this credit for 4 previous years ..... 4. \_\_\_\_\_
- 5. Line 3 minus line 4 ..... 5. \_\_\_\_\_
- 6. Multiply line 5 by \$1,000. This is the amount of credit available. Enter the credit on the appropriate tax credit schedule..... 6. \$ \_\_\_\_\_

**General Information**

For employees beginning apprenticeships after 2007, a taxpayer is entitled to a \$1,000 credit against corporate or individual income tax for each apprentice employed under an apprentice agreement registered with the Office of Apprenticeship of the Employment and Training Administration of the U.S. Department of Labor. The apprentice must be employed by the taxpayer for at least 7 full months of the tax year. The credit may be claimed for up to 4 tax years for each apprentice.

**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 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.