



**4% LEGAL RESIDENCE EXEMPTION - NOTIFICATION OF PART YEAR RENTAL**

NAME & <u>MAILING</u> ADDRESS OF OWNER	ADDRESS OF THE <u>PROPERTY</u> & PARCEL ID
CHECK BOX IF THIS IS A CHANGE OF ADDRESS <input type="checkbox"/>	<hr style="border: 1px solid black;"/> Ofc. Use: Assoc. PIN _____ Ac _____

The property identified above is (check one)

- rented for **more than 72 days** annually       rented for **72 days or less** annually

**NOTE: If the property is not rented at all – you do not need to file this form**

If rented:      Number of days actually rented: \_\_\_\_\_

**OR:**      Number of days you plan to rent this year: \_\_\_\_\_

Calendar Year in question: \_\_\_\_\_

**If the property is rented more than 72 days**, you must sign this form at the bottom and return the form to the Assessor’s Office at the address shown below.

**If rented 72 days or less**, you must sign this form at the bottom, provide the information listed below and return the form and information to the Assessor’s Office at the address shown below:

- Copies of first two (2) pages of most recently filed Federal 1040\*
- A copy of Schedule E from the owner’s most recently filed federal tax return\*
- Copies of the first three (3) pages of your most recently filed SC/other state income tax return\*
- See the back of the form for *how to redact non-essential information* from your tax return

**\*S.C. Code Ann. § 12-43-220(c)(2)(iv) says in part that the owner “...is allowed the four percent assessment ratio allowed by this item, if the residence that is the subject of the application is not rented for more than seventy-two days in a calendar year. For purposes of determining eligibility, rental income, and residency, the assessor annually may require a copy of applicable portions of the owner’s federal and state tax returns, as well as the Schedule E from the applicant’s federal return for the applicable tax year.”**

REQUIRED: Owner’s Information	REQUIRED: <input type="checkbox"/> Spouse’s Information (spouse MUST sign if applicant is married and not separated- <b>even if spouse is not an owner</b> ) <b>OR</b> <input type="checkbox"/> Co-Owner <b>IF</b> occupant of property
Original Signature: _____ Print Name Legibly: _____ Social Security Number: _____ Date: _____ Phone: _____ Alternate Phone: _____	Original Signature: _____ Print Name Legibly: _____ Social Security Number: _____ Date: _____ Phone: _____ Alternate Phone: _____
<b>Office use only: Reviewed/Approved:</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <b>Removed</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <b>By:</b> _____	

**IF YOU HAVE QUESTIONS – CALL THE ASSESSOR’S OFFICE**  
**843-958-4100 (select option #1)**  
 or  
 visit [www.charlestoncounty.org](http://www.charlestoncounty.org) for forms, contacts and further information.

**DO NOT FAX – DO NOT EMAIL**

**Send To:**  
 Charleston County Assessor’s Office  
 PO Box 427  
 Charleston, SC 29402

**Located At:**  
 101 Meeting Street, Suite 135  
 Charleston, SC 29401

# HOW TO REDACT YOUR TAX RETURNS

Redact the tax return as shown (SC/other state returns have information similar to the 1040) using a heavy marker or pen to cover up:

- Social Security Numbers
- Account numbers
- Routing numbers
- Income amounts

If a line is blank – leave it blank.

If a line is filled in with a zero – leave the zero.

If a line contains an N/A – leave the N/A.

The income amounts (dollar figures) are typically not needed for this process but it *is* necessary for the Assessor’s Office to know if some lines contained data. Therefore, do not cover up the lines with plain paper and do not fold the form when copying to hide the income lines.

If you have any questions about redacting or about what parts of the returns are needed, call the Assessor’s Office at 843-958-4100. Customer service representatives will be happy to assist you and answer your questions.

**Form 1040** Department of the Treasury—Internal Revenue Service (99) **2012** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning . . . 2012, ending . . . 20 . . . 20

Your first name and initial . . . Last name . . . Payer . . . See separate instructions.  
 Your social security number . . . [REDACTED]

If a joint return, spouse's first name and initial . . . Last name . . . Spouse's social security number . . . [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions. . . Apt. no. . .  
 101 Meeting Street . . . [REDACTED] . . . [REDACTED]

**Exemptions**

**b**  Spouse

**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Tax Dependent	[REDACTED]	[REDACTED]	daughter	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

4 Total number of exemptions claimed . . . [REDACTED]

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . 7 [REDACTED]

8a Taxable interest. Attach Schedule B if required . . . 8a [REDACTED]

b Tax-exempt interest. Do not include on line 8a . . . 8b [REDACTED]

9a Ordinary dividends. Attach Schedule B if required . . . 9a n/a

b Qualified dividends . . . 9b [REDACTED]

10 Taxable refunds, credits, or offsets of state and local income taxes . . . 10 [REDACTED]

11 Alimony received . . . 11 n/a

12 Business income or (loss). Attach Schedule C or C-EZ . . . 12 [REDACTED]

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  . . . 13 0

14 Other gains or (losses). Attach Form 4797 . . . 14 [REDACTED]

15a IRA distributions . . . 15a [REDACTED] b Taxable amount . . . 15b [REDACTED]

16a Pensions and annuities . . . 16a [REDACTED] b Taxable amount . . . 16b [REDACTED]

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . 17 [REDACTED]

**Refund**

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid . . . 73 [REDACTED]

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here  . . . 74a [REDACTED]

b Routing number . . . [REDACTED] c Type:  Checking  Savings

d Account number . . . [REDACTED]

75 Amount of line 73 you want applied to your 2013 estimated tax  . . . 75 [REDACTED]

**Amount You Owe**

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions  . . . 76 [REDACTED]

77 Estimated tax penalty (see instructions) . . . 77 [REDACTED]

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes. Complete below.  No

Designee's name  Phone no.  Personal identification number (PIN)  [REDACTED]

**Sign**

I declare under penalty of perjury that I am the preparer of this return, and I am not a disqualified preparer under section 179E, and to the best of my knowledge and belief

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