

South Carolina Department of Revenue

2011 WITHHOLDING BOOKLET

(For Employee Wages, Prizes, Winnings, Nonresident Contracts, etc.)

www.sctax.org

**SEE WHAT'S NEW (PAGE 1) FOR INFORMATION ON THE
2009 FEDERAL MILITARY SPOUSES RESIDENCY RELIEF ACT**



- Pay online.
- Pay by credit card or electronic funds withdrawal (bank draft).
- It's fast, safe and easy.



eWithholding

- File your return information (WH-1605 & WH-1606) online.
- You can even make a payment with the return!

** Every time you use the eWithholding system, you are filing a quarterly return.**

BUSINESS TAX TELEFILE



- Do you have a zero payment amount due with your return?
- To file by touchtone telephone, dial (803) 898-5918.
- Your Withholding account can be closed with TeleFile.
- See instructions on page 9.

THIS BOOKLET CONTAINS WITHHOLDING FORMS AND PAYMENT COUPONS

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Forms

Form 105.....	Withholding Tax Information Guide
WH-1605	Quarterly Tax Returns (1st, 2nd, and 3rd)
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C-278	Account Closing Form
SC8822.....	Change of Name/Address/Business Location
WH-1603	Withholding Tax Tables

* Please check our website for the most current forms at www.sctax.org

For Form Suggestions email:
Suggestions4Forms@sctax.org

NOTE: 2011 Withholding Tax Tables are the same as the 2010 Tables

Taxpayers that make Withholding payments on DOR ePay can view up to 2 years of payment history online. Taxpayers can also view two years of history for any returns filed online through eWithholding. Only payments or returns submitted online will be viewable in the payment history!

SOUTH CAROLINA PAYROLL TAX DEPOSIT RECORD

MONTH	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	TOTAL
JAN						
FEB						
MAR						
					1ST QTR TOTAL	

MONTH	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	TOTAL
APR						
MAY						
JUN						
					2ND QTR TOTAL	

MONTH	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	TOTAL
JUL						
AUG						
SEP						
					3RD QTR TOTAL	

MONTH	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	TOTAL
OCT						
NOV						
DEC						
					4TH QTR TOTAL	
					YRLY TOTAL	



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SOUTH CAROLINA WITHHOLDING TAX
INFORMATION GUIDE**

PURPOSE

This information guide briefly explains the South Carolina income tax withholding law. It is not designed to answer all questions which might arise, but is intended to enable employers/withholding agents to become familiar with South Carolina income tax withholding requirements.

WHO MUST WITHHOLD

Every employer/withholding agent having an employee earning wages in South Carolina and who is required to make a return or deposit with the Internal Revenue Service shall make a return or deposit to the South Carolina Department of Revenue any taxes that have been withheld for state purposes. All South Carolina employers are required to withhold tax from employee wages at the same time employees are paid.

It is important to remember that South Carolina state taxes are withheld when wages are earned while working in South Carolina. An employee who works in another state but is a resident of South Carolina will have taxes withheld for the other state unless that state does not have an income tax. In that case, South Carolina taxes must be withheld since it is the employee's state of legal residence.

In addition to withholding from wages, South Carolina requires withholding from royalties, prizes, winnings, nonresident contractors (contracts exceeding \$10,000), rental payments made to nonresidents who own five or more residential units or one or more commercial properties in South Carolina, and withholding required by the 2008 Illegal Immigration Reform Act.

W4 REQUIREMENTS

The IRS provides W4 forms. There is no separate SC W4 form except for nonresident spouses of servicemembers.

Secure a signed withholding exemption certificate from each employee. Employers must withhold at the rate of zero exemptions if no exemption certificate is provided. If the number of exemptions for federal and state are the same, only one federal W4 form should be completed. If claiming a different number of exemptions for state than federal, a separate W4 must be completed and marked "For State Purposes only". An employee is not allowed to claim a greater number of exemptions for state purposes than the exemptions claimed for federal purposes. If an employer receives a withholding exemption certificate from an employee claiming ten (10) or more withholding exemptions or the employer believes a certificate is incorrect, the employer must furnish a copy of the certificate to the South Carolina Department of Revenue (SCDOR) within 30 days. The employer must withhold on the basis of the certificate until notified by the SCDOR to withhold at a different rate.

HOW TO OBTAIN A WITHHOLDING NUMBER

You must apply for a SC withholding number in order to establish an account in which to deposit your payments. This can be done by selecting South Carolina Business One Stop (SCBOS) on our website, www.sctax.org, or by completing SCTC-111 (Business Tax Application). The number entitles you to be a **withholding agent**. Should the ownership of the business change, such as conversion from a partnership to a corporation, a new withholding number must be obtained. A new withholding number is not required for change of address. If you are required to get a new federal identification number, you are also required to get a new SC withholding number. Your SC withholding number will start with a 25 and is a nine digit number. **You must reference this number on all returns, correspondence, and when any phone calls are made to the department.**

MAKING PAYMENTS - RESIDENT/NONRESIDENT

Employers/withholding agents (resident and nonresident) whose South Carolina withholding tax exceeds \$15,000 during a quarter or who make 24 or more payments in a year must pay electronically by either DOR ePay or EFT by their due date. Any employer/withholding agent with less than \$15,000 per quarter may voluntarily submit payment electronically.

Resident employers/withholding agents are required to make payment of withholding taxes at the same time that their federal payments are due. Regardless of your state amount withheld, your payment is due at the same time that your federal payment is due.

Nonresident employers/withholding agents are required to make payments either quarterly or monthly. If the South Carolina state tax liability is less than \$500 for the quarter, the payment is due by the last day of the month following the end of the quarter. Once the withholding reaches \$500 or more during the quarter, it is due by the 15th of the following month.

Methods of Filing a Return	Methods of Payment
eWithholding - Online Filing	DOR ePay - Electronic Payment System
Telefile - Call (803) 898-5918 to file by phone	EFT - Electronic Funds Withdrawal
Paper Filing - Mail Return	Paper Filing - Mail WH-1601 & Payment

For details on these filing and payment methods, refer to your withholding booklet or our website at www.sctax.org.

FILING RETURNS

There are two types of returns – the WH-1605 and the WH-1606.

WH-1605 SC Withholding Quarterly Tax Return

All employers/withholding agents (resident and nonresident) must complete the WH-1605 for the first three (3) quarters of the year.

WH-1606 SC Withholding Fourth Quarter/Annual Reconciliation

All employers/withholding agents (resident and nonresident) must complete the WH-1606 if they had South Carolina withholding for any portion of the year. Do not file a WH-1605 for the fourth (4th) quarter.

A return must be filed for a quarter even if no tax is due and the SC withholding account is open.

DUE DATES FOR FILING THE RETURNS:

FORM	QUARTER	DUE DATE
WH-1605	1st (Jan-Feb-Mar)	Apr 30th
WH-1605	2nd (Apr-May-Jun)	Jul 31st
WH-1605	3rd (Jul-Aug-Sep)	Oct 31st
WH-1606	4th (Oct-Nov-Dec) / ANNUAL (Jan-Dec)	last day of February

If the due date of the return falls on a holiday or a weekend, the return is due on the next business day.

WITHHOLDING TAX TABLES

Utilize the withholding tax tables to determine correct amounts to withhold.

CLOSING A WITHHOLDING ACCOUNT

Complete form C-278 Account Closing Form to close a withholding account. Returns are required to be filed through the closing date. A WH-1606 reconciliation must be filed if the account was open for any portion of the calendar year.

ANNUAL FILERS

The Internal Revenue Service changed its employment tax filing requirement for certain businesses from quarterly to annually. As of the date of this publication, **South Carolina has not adopted this change.** For those who voluntarily withhold taxes from sources that do not require withholding (i.e. farmers, domestic help, fishermen, ordained pastors, etc.), the South Carolina Department of Revenue does allow you to file returns and pay the tax withheld on an annual basis. To find more information on how these annual filers should correctly file withholding returns and make withholding payments for South Carolina, visit our website at www.sctax.org and click on Withholding. Then select Other Topics.

ENTERPRISE ZONE ACT/RURAL DEVELOPMENT ACT

Employers/withholding agents who have qualified and been approved by the South Carolina Coordinating Council with the Department of Commerce may use a portion of the state income tax withheld from their employees as job development credits and/or employee retraining credits. WH-1605Z and WH-1606Z are used to file these types of returns.

For additional Withholding information, go to www.sctax.org and click on Withholding. Select an area of interest from Electronic Services, Frequently Asked Questions (FAQ's), Forms, Publications or Other Topics.

WHAT'S NEW & NOT SO NEW

2009 Federal Military Spouses Residency Relief Act

Under certain conditions and effective for Tax Year 2009, the Military Spouses Residency Relief Act (PL 111-97) amended the Servicemembers Civil Relief Act to allow a military servicemember's spouse to retain a tax domicile in a state other than the state in which the spouse is living and to prevent a state where the servicemember's nonresident spouse is performing personal services from taxing those personal services.

In order for the Act to apply, each of these conditions must be satisfied:

- 1) The state where the servicemember and spouse are living is not the domicile of the spouse or the servicemember;
- 2) The spouse resides in the state solely in order to live with the servicemember;
- 3) The servicemember is present in the state as a result of military orders; and
- 4) The spouse and the servicemember both have the same domicile.

A qualifying spouse may claim an exemption from withholding by completing SC W-4. See SC Revenue Ruling #10-5 for more information.

2008 SC Illegal Immigration Reform Act and 7% Income Tax Withholding on Certain Persons

Effective June 4, 2008, for South Carolina withholding tax purposes, a withholding agent must withhold at a 7% rate on any funds paid to a person when such funds are reported, are to be reported, or should have been reported, on a Form 1099 if the person receiving the funds:

- 1) Failed to provide the withholding agent with a Taxpayer Identification Number (TIN) or Social Security Number (SSN); or
- 2) Supplied the withholding agent with an incorrect TIN or SSN; or
- 3) Provided the withholding agent with a TIN issued by the IRS for nonresident aliens.

This duty to withhold does not apply if the person provides a false or incorrect SSN or TIN so long as the false or incorrect SSN or TIN appears to be correct and the withholding agent does not know or should not have known based on a reasonable investigation that the SSN or TIN was false or incorrect. A withholding agent who fails to properly withhold under this provision will be liable for the taxes that were not withheld unless:

- 1) The agent is exempt from federal withholding for the person receiving the compensation; and
- 2) The agent otherwise meets the exemption requirements of the law.

WH-1612

All withholding agents are to file the WH-1612 with the W2s and/or 1099s submissions. Mail the WH-1606 separately from the WH-1612, W2s and 1099s.

Scan Line on Preprinted Forms

DO NOT USE ANOTHER TAXPAYER'S PREPRINTED FORMS. If you use someone else's forms, that account will have your return or payment posted to it. Be sure to verify that the scan line indicates the proper SC withholding number and period covered. (0311 = 1st quarter, 0611 = 2nd quarter, 0911 = 3rd quarter, and 1211 = 4th quarter) If you need additional forms, please visit our website at www.sctax.org

SAMPLE:

When signing this form, it is important that the information contained in your report be correct and complete. To wilfully furnish a false or fraudulent statement to the Department is a crime.

Sign Signature Name Date / /

Here Telephone (.....) Title

62181029

Form ID

259999999

Sample File Number

0311

Sample Quarter

Payments

An employer or withholding agent who owes \$15,000 or more in SC withholding taxes during a quarter or who makes at least 24 payments in a year must pay the tax liability by the due date in funds that are immediately available, meaning payment by cash to the main office of the department before 5:00 p.m. or payment through DOR ePay or payment by EFT.

W-2 or 1099 Filing

Any person who files 250 or more W-2s or 250 or more 1099s for any calendar year must file these returns with the department via CD ROM.

Electronic Filing Requirement:

A tax preparer who prepares 100 or more returns for a tax period for the same tax year must submit all returns by electronic means where available. Where electronic means are not available, the preparer must use 2D barcode if available. The Department recommends that the preparer obtain and maintain with its records a signed statement from any taxpayer who prefers to file by paper. If compliance imposes a substantial financial hardship, the preparer may apply in writing to the department for an exemption not to exceed one year at a time. Failure to comply may result in a \$50 penalty for each return. For more information, please see our website at www.sctax.org

Annual Filers:

The Internal Revenue Service changed its employment tax filing requirement for certain businesses from quarterly to annually. As of the date of this publication, South Carolina **has not** adopted this change. However, if you choose to make payments during the year, you will be considered a quarterly filer and will be required to file all returns for the year.

W4 Information:

Remember: South Carolina does not have a separate W4 form except for nonresident spouses of servicemembers. We accept the federal form.

South Carolina continues to require W4s be sent in per SC Code of Law Section 12-8-1030(A) (1). You must furnish a copy of the W4s with 10 or more exemptions or those thought to be fraudulent to the South Carolina Department of Revenue within 30 days of receipt.

SC Code of Law Section 12-54-46 states that an individual is liable for a penalty of \$500 for violations including failing to provide an employer with a W4, falsely claiming exempt status, claiming more exemptions than they are entitled to, and requesting a waiver from withholding to which they are not entitled.

TAXPAYERS' BILL OF RIGHTS

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Under the provisions of Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owing to South Carolina Department of Revenue for more than 6 months may be assigned to a private collection agency for collecting actions.

IMPORTANT INFORMATION

GENERAL

- Current year withholding tax forms have been modified. **DO NOT USE PRIOR YEAR FORMS.**
- 2011 withholding tax tables are the same as 2010.
- All nine digits of the SC withholding number (25999999-9) are **REQUIRED** when submitting returns and payments.
- A business with no employees is not required to have a withholding account.
- If you move, send South Carolina Department of Revenue (SCDOR) your change of name/address/business location information on SC8822 (Change of Name/Address/Business Location).

W2, W4 and 1099 FORMS

- W2s are not due until the end of February to the SCDOR.
- Only 1099 forms that have SC withholding tax should be sent to SCDOR.
- **Use form WH-1612 to submit W2s and 1099s.**
- There is no separate South Carolina W4 form except for nonresident spouses of servicemembers. SCDOR accepts the federal W4 forms.

PAYMENTS

- If paying by check, mail check and coupon (WH-1601) to SCDOR. Darken the circle for the appropriate quarter to which the payment will be applied.
- If paying electronically use DOR ePay. When making electronic payments, **do not submit a paper WH-1601.**
- The date of the employee's paycheck determines the quarter that should be entered on the WH-1601.
- If making **24** withholding payments or more in a year, you must pay electronically.

RETURNS

- As long as your withholding account remains open you are required to file a return, even if there is no withholding.
- To amend a return use WH-1605 or WH-1606 and **darken the circle for AMENDED Returns.** Amended returns are used only to correct information shown on the original return that has already been filed. Amended returns **CANNOT** be electronically filed or TeleFiled.
- WH-1605 is filed for first through third quarters. WH-1606 is filed for fourth quarter only.
- WH-1606: Complete top portion (lines 1-6) for fourth quarter, bottom portion (lines 7-10) for annual information.
- There are no credits for overpayments. Each quarter stands on its own.
- Be sure to use the correct preprinted form for each quarter.

CLOSING

- If the business is sold or you no longer have employees, you must close the withholding account using C-278 Account Closing Form.
- If you closed your withholding account during the year a WH-1606 must be filed.
- There is no cost to open or close a withholding account.

GENERAL INSTRUCTIONS

TAX RATE:

South Carolina uses graduated tax rates from 2% to 7% based on how often the employee is paid, the gross wages for the pay period and the number of exemptions claimed. See the Withholding Tax Tables in this book.

WHO MUST WITHHOLD:

All employers must withhold tax from employees:

- Wages
- Commissions
- Bonuses

In addition, SC requires withholding from:

- Payments of prizes or winnings to a resident or nonresident in excess of \$500 (rate to withhold 7% of each distribution made to an individual, partnership, trust or estate and 5% for a corporation or other entity)
- Payments of rent (5 or more pieces of residential property or 1 or more pieces of commercial property) of \$1,200 or more in any calendar year made to nonresidents (rate to withhold 7% if not a corporation, 5% if corporation)
- Payments of royalties of \$1,200 or more in any calendar year made to nonresidents (rate to withhold 7% if not a corporation, 5% if corporation)
- Contracts of \$10,000 or more awarded to nonresidents (rate to withhold 2%)
- 7% Income Tax Withholding on certain persons imposed by the **2008 SC Illegal Immigration Reform Act** who are issued 1099s.

NOTE: The withholding requirements for rents, royalties, and contracts can be waived if an I-312 (Nonresident Taxpayer Registration Affidavit Income Tax Withholding) is provided by the payee to the payor (primary contractor). A person is not required to withhold taxes for a nonresident taxpayer who submits an affidavit certifying that they are registered with either the South Carolina Secretary of State or the South Carolina Department of Revenue (SCDOR). This form should be given to the payor (primary contractor). DO NOT send to SCDOR.

W4 REQUIREMENTS:

The IRS provides W4 forms. There is no separate SC W4 form except for nonresident spouses of servicemembers. Secure a signed withholding exemption certificate from each employee. Employers should withhold at the rate of zero exemptions if no exemption certificate is provided. If the number of exemptions for federal and state are the same, only one federal W4 form should be completed. If claiming a different number of exemptions for state than federal, a separate W4 should be completed and marked "For State Purposes only". An employee is not allowed to claim a greater number of exemptions for state purposes than the exemptions claimed for federal purposes. If an employer receives a withholding exemption certificate from an employee claiming ten (10) or more withholding exemptions or the employer believes a certificate is incorrect, the employer must furnish a copy of the certificate to the South Carolina Department of Revenue within 30 days. The employer should withhold on the basis of the certificate until notified by the

HOW TO REGISTER FOR A WITHHOLDING NUMBER

You must apply for a SC withholding number in order to establish an account in which to deposit your payments. This can be done by selecting South Carolina Business One Stop (SCBOS) on our website, **www.sctax.org** or by completing SCTC-111 (Business Tax Application). The number entitles you to be a **withholding agent**. Should the ownership of the business change, such as conversion from a partnership to a corporation, a new withholding number must be obtained. A new withholding number is not required for change of address. If you are required to get a new federal identification number, you are also required to get a new SC withholding number.

Your SC withholding number will start with a 25 and is a nine digit number.

You should reference this number on all returns, correspondence, and when any phone calls are made to the department.

Go to **www.irs.gov** to apply for and receive your federal employer identification number.

MAKING PAYMENTS - RESIDENT/NONRESIDENT

For payment of withholding taxes, the South Carolina employer/withholding agent accounts are divided into two categories: RESIDENT and NONRESIDENT.

NOTE: Employers/withholding agents (**resident and nonresident**) whose SC withholding tax exceeds \$15,000 during a quarter or who make 24 or more payments in a year must pay by either DOR ePay or EFT by their due date. If the due date of the payment falls on a holiday or a weekend, the payment is due on the next business day.

RESIDENT: Any individual or other entity whose principal place of business is in SC. Resident employers/withholding agents are required to make payment of withholding taxes at the same time that their federal payments are due, regardless of your state amount withheld.

NONRESIDENT: Any individual or other entity whose principal place of business is outside SC. Nonresident employers/withholding agents are required to make payments either quarterly or monthly. If the South Carolina state tax liability is less than \$500 for the quarter, the payment is due by the last day of the month following the end of the quarter. Once the withholding reaches \$500 or more during the quarter, it is due by the 15th of the following month.

PAYMENT TYPES

- DOR ePay - You may submit your payment by credit card or by electronic funds withdrawal (bank draft) at the South Carolina Department of Revenue website **www.sctax.org** Look for the DOR ePay logo. There is no pre-registration to use this feature.
- EFT - You can submit payments electronically through our Electronic Funds Transfer Program. This program offers ACH Debit and ACH Credit options. To register, please complete an EFT Registration Application (D-128). This form can be found on our website at **www.sctax.org** If you have any questions, please call our EFT helpdesk at 1-800-476-0311 (option 4) or locally (803) 896-1715.
- SCDOR - You may make your payment directly to the SCDOR using the Withholding Tax Payment coupon (WH-1601).

INSTRUCTIONS FOR FORM WH-1601

1. Only use **black ink** on this form and on your check.
2. **You must enter the SC withholding number.** This is a nine digit number beginning with "25".
3. Enter the Federal Employer Identification Number (FEIN).
4. **Darken the circle** by the quarter for which this payment is to be applied. The date on the employee's paycheck determines the quarter.
5. Enter the **tax year** for the payment, "YYYY".
6. Enter the **payment amount.** Do **not** enter a dollar sign \$. If entering a whole dollar amount, you must enter "00" in the cents field. (Example: 154.00)
7. **IMPORTANT - Print the business name and address** in the space under the FEIN.
8. **Sign and date.** Include a daytime telephone contact number including the area code.

Make check payable to SCDOR and enter the **quarter, year and SC withholding number** in the memo section of the check. Coupon must accompany payment. **Do not** staple the check to the coupon. **Do not** fold coupon or check. **Only** use an original coupon. **Do not** send a photocopy.

Mail the completed WH-1601 with payment to:
SC Department of Revenue
Withholding
Columbia, SC 29214-0004

REMITTANCE (CHECKS)

1. Checks must be made payable to: SC DEPARTMENT OF REVENUE
2. Verify the dollar and written amount of the check.
3. Indicate SC Withholding file number and quarter.
4. Complete signature must be provided.
5. Payment coupon and check must be mailed in the same envelope.
6. **USE BLACK INK ONLY.**

Your Name	SAMPLE	_____ 20 ____
Your Address		
Any town, State Zip		
Pay to _____	①	\$ _____
	②	Dollars
FOR _____	③	_____ ④
123456789	123456	1234

FILING RETURNS

WH-1605 - SC WITHHOLDING QUARTERLY TAX RETURN

All employers/withholding agents (resident and nonresident) must complete WH-1605 for the first 3 quarters of the year. (1st quarter: Jan-Mar; 2nd quarter: Apr-Jun; 3rd quarter: Jul-Sep). Complete lines 1-6 with your SC state income tax withholding information. **DO NOT include federal or unemployment tax information in this total.**

QUARTERS	DUE DATES
Jan-Mar	April 30
Apr-Jun	July 31
Jul-Sep	Oct 31

If the due date of the return falls on a holiday or a weekend, the return is due on the next business day.

WH-1606 - SC WITHHOLDING FOURTH QUARTER/ANNUAL RECONCILIATION

WH-1606 combines fourth quarter and annual information. **DO NOT file WH-1605 for the fourth quarter.** All employers/withholding agents (resident and nonresident) must complete WH-1606, **even if open for only a portion of the year.** This form is due by the last day of February. Lines 1-6 are SC information for the FOURTH QUARTER ONLY. Lines 7-10 are SC withholding tax information for the entire year which is obtained from all W2s and only 1099s that have SC income tax withheld. **DO NOT include federal or unemployment tax information in this total.** Mail WH-1606 separately from WH-1612, W2s and 1099s.

QUARTER	DUE DATE
Oct-Dec	Last Day of February

- Electronic Filing - You may file your return at www.sctax.org using eWithholding. You may file using Business Tax TeleFile if you have a zero amount due on Line 6 or a refund due on Line 3. All W2s and only 1099s with SC tax withheld must be submitted with WH-1612 (Transmittal Form) which is included in this booklet.
- Mag Media and W2s - Employers/withholding agents (resident and nonresident) with more than 250 W2s must submit them by magnetic media. WH-1612 (Transmittal Form) must accompany the magnetic media. The state closely follows the federal guidelines for magnetic media. While the Social Security Administration is now accepting W2/1099 information through electronic filing, SC does not yet offer this option. See the State RS-1 Specifications on our website under Publications for the required format.
- Paper W2s or 1099s (with SC tax withheld) are to be remitted with form WH-1612 (Transmittal Form).

METHODS OF FILING

- eWithholding
- TeleFile
- Paper Filing
- Batch Filing (for 100 or more returns)

COMPLETING WH-1605 AND WH-1606:

Use the pre-printed forms you have received in your booklet. **You must use current year forms.** If you must use a blank return or coupon, be sure to:

- Enter **SC withholding** number (begins with 25 and has nine digits)
- Enter Federal Employer ID number or Social Security number
- Enter **Correct Quarter** (Jan-Mar, Apr-Jun, Jul-Sep or Oct-Dec) and **YEAR.**
- Complete withholding account name and mailing address
- Sign name
- Print name and phone number including area code

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form, if you are an individual. 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.

AMENDED RETURNS

- To amend a return use WH-1605 or WH-1606 and **darken the circle for AMENDED** returns.
- File an amended return (bubble the amended circle) only if corrections need to be made to an original return that has already been filed. **DO NOT** amend a return if an original has not been filed.
- No amended WH-1606 is necessary if only correcting the wage amount (Line 9).
- An amended return cannot be electronically filed or TeleFiled.
- **Refunds will not be issued to the withholding agent due to corrected W2s.**

Make sure to darken circle completely →
Provide an explanation in lines provided →

<p>Amended Return Sample Front of the WH-1605 or WH-1606</p> <p>Use BLACK INK ONLY.</p> <ul style="list-style-type: none">● Darken circle completely if this is an AMENDED return. Reason: _____○ Darken circle completely if change of address.○ Darken circle completely if no longer required to withhold and account should be closed. Close date: ____/____/____ Reason: _____

REFUNDS

(See South Carolina Code Section 12-8-2020)

WHEN ARE REFUNDS ALLOWED?

- A refund will be issued, if the withholding is overpaid due to a math error or incorrect payment amount being sent.
- Overpayments will be refunded to the withholding agent if claimed prior to the issuance of original W2 forms.

Show an overpayment on line 3 of the return and a refund will be issued if Department of Revenue records agree. No credits are allowed. Each quarter stands on its own.

Example: An error was made and a payment was submitted for more than the amount of tax withheld. Line 1 of the quarterly return should show the actual amount of tax withheld. The total payments made should be shown on line 2. Then enter the amount of the overpayment to be refunded on line 3.

WHEN ARE REFUNDS NOT ALLOWED?

- Refunds are not allowed to the withholding agent due to the issuance of W2Cs (corrected W2s) which decrease the amount of state tax withheld.

Note: Taxes withheld from an employee's paycheck belong to the employee. Any overpayment will be refunded from his or her individual income tax return.

Example: State taxes were withheld for South Carolina in error. The employee actually worked in another state for which the taxes should have been withheld. The W2 was issued showing the wages and withholding for South Carolina. Since the wages are taxable in the other state, a W2C should be issued showing no wages for South Carolina but show the tax withheld. A letter should be given to the employee along with the corrected W2 for South Carolina on company letterhead explaining that the wages were earned in another state. A W2 should also be prepared for the other state showing the wages earned. The employee would then file an amended Individual Income Tax return for South Carolina with the W2C and the letter decreasing the wages and claiming the withholding and a refund will be issued to the employee.

NOTICES/ASSESSMENTS

- Notices of Proposed Assessments are issued for underpayments and cannot be paid electronically. Notices of Proposed Adjustment are issued for overpayments.
- If your withholding tax return is not received by the South Carolina Department of Revenue (SCDOR) or postmarked by the end of the month following the close of the quarter, your return is considered delinquent. You will be charged appropriate penalties and interest.
- If you fail to file the required returns, the Department will issue estimated assessment notices for the delinquent periods.
- Thirty (30) days after issuing an assessment, a tax lien may be recorded at your county courthouse. Tax liens are subject to credit review and can be added by credit reporting agencies which may adversely affect your credit rating for 10 years. You may be unable to obtain credit or transfer property if a tax lien is filed against you.
- If the business is a corporation or an LLC/LLP failure to file and/or pay taxes may result in tax liens issued to responsible parties and/or withholding agents.
- Failure to file and/or pay taxes may result in revocation of your SCDOR licenses.
- A delinquent tax notice with a bill or receivable number may be paid electronically on DOR ePay.

PENALTIES AND INTEREST

Penalties and interest can be determined by using the Penalty and Interest calculator found on our website: www.sctax.org>P&I Calculator

PENALTIES

- A. Penalty applied for failure to file return by the due date: 5% of tax due per month, or part of a month, not to exceed 25%. See SC Code Section 12-54-43(C)
- B. Failure to timely pay tax due: ½% per month (or portion of month) up to maximum of 25%. See SC Code Section 12-54-43(D)
- C. Failure to timely deposit during the quarter: Not to exceed \$1,000. See SC Code Section 12-54-43(K)

INTEREST

Interest is charged on a return which has a balance due and which has not been paid in full by the due date. SC Code of Law states that if any tax is not paid when due, interest is due on the unpaid portion from the time the tax was due until it is paid in its entirety.

Interest on underpayments and overpayments is established by the SCDOR in the same manner, and at the same time, as the underpayment rate provided in Internal Revenue Code Sections 6621 and 6622. This means that interest rates may change or can change quarterly. Interest will be compounded daily.

CLOSING ACCOUNT

- The SC state withholding account can be closed if there is no withholding anticipated, even if the business remains open. The withholding tax account can be reactivated within three (3) years with the same SC state withholding tax account number if the ownership remains the same. You may close the withholding account by any of the following methods:
 - Darken the "account closed" circle on WH-1605 or WH-1606.
 - Complete the Account Closing Form (C-278) and mail to the address on the form.
 - File your return electronically using eWithholding (eWH) and enter the date of your last paycheck.
 - File your return using the Business Tax TeleFile program and enter the date of your last paycheck.
- Closing information furnished to other state or federal agencies is not provided to the South Carolina Department of Revenue.
- You must close the account if the business is sold.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**BUSINESS TAX TELEFILE INSTRUCTIONS
FOR SC WITHHOLDING**

WH-1616
(Rev. 8/10/10)
3378



(803) 898-5918



As a South Carolina business owner you have the option of filing your withholding tax return by touchtone telephone. You may also close your account by touchtone telephone. The Business Tax TeleFile System is available 24 hours / 7 days a week. The system affords a major convenience for qualified filers with a zero payment amount or refund due with the return for the quarter. ***First time users are required to register their SC Withholding number during the initial telephone call to establish a PIN.*** (Personal Identification Number)

To start the process, dial (803) 898-5918 and follow the voice instructions.

To register your SC Withholding number:

1. Enter your 9-digit SC Withholding number that begins with 25.
2. Create a 4-digit personal identification number ("PIN").
3. Transfer to file Withholding Tax return (optional).

To file your Quarterly Tax Return (WH-1605):

1. Enter your 9-digit SC Withholding number that begins with 25.
2. Enter the 4-digit PIN number that you selected.
3. Withholding returns are filed on a quarterly basis.
 - To file a 1st Quarter return, press 1.
 - To file a 2nd Quarter return, press 2.
 - To file a 3rd Quarter return, press 3.
 - To file a 4th Quarter return, press 4.
4. Enter the tax year for which you are filing using a 4 digit year.
5. Enter the total state tax withheld from all sources for the quarter you are filing.
6. Enter the deposits or payments made during this quarter.
7. Enter the total refund amount expected.
8. Re-enter PIN to complete filing and to receive a confirmation number.
9. Filing is NOT COMPLETE until PIN is Re-entered and Confirmation # assigned!
10. Enter the date of your last withholding liability if you are no longer required to withhold SC Tax.
11. Return successfully filed... filing process completed!

To file Fourth Quarter/Annual Reconciliation (WH-1606):

1. Repeat steps 1 through 7 of the quarterly filing portion (WH-1605).
2. Enter total state tax withheld from all sources.
3. Enter total state wages reported.
4. Enter number of wage and tax statements, W2s and 1099s (with state tax withheld).
5. Re-enter PIN to complete filing and to receive a confirmation number.
6. Filing is NOT COMPLETE until PIN is Re-entered and Confirmation # assigned!
7. Enter the date of your last withholding liability if you are no longer required to withhold SC Tax.
8. Return successfully filed... filing process completed!

The state copies of W2s and 1099s (with state tax withheld) should be submitted with WH-1612.

This process is virtually paperless and takes only minutes to complete. "Step By Step Instructions" and "FAQs" are posted on our website at www.sctax.org under "**Electronic Services > Withholding > Forms/Publications/Info**". For tax related issues, contact the DOR Withholding Tax Help Line at (803) 896-1450. For TeleFile support issues, contact the Electronic Help Desk at (803) 896-1850.



WHERE CAN YOU GET HELP?

INTERNET:

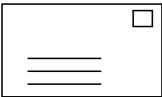
South Carolina Department of Revenue website
Official South Carolina State Government website
South Carolina Business One Stop

www.sctax.org
www.sc.gov
www.scbos.sc.gov



BY TELEPHONE:

Forms by FAX - Columbia area..... (803) 898-5320
Forms by FAX - Statewide..... 1-800-768-3676
Withholding Tax Registration..... (803) 896-1350
Withholding General Questions..... (803) 898-5752
Withholding Tax Questions..... (803) 896-1450
Electronic Help Desk - Columbia area..... (803) 896-1715
Electronic Help Desk - Outside Columbia area..... 1-800-476-0311
Magnetic Media Questions (General)..... (803) 896-1450
IRS Business Information..... 1-800-829-4933
SC Department of Employment and Workforce (unemployment)..... (803) 737-2400



BY MAIL:

South Carolina Department of Revenue
Withholding
Columbia, SC 29214-0004

PHYSICAL LOCATION:

301 Gervais Street
Columbia, SC 29201

FAX ON DEMAND FORMS ORDERING

1-800-768-3676 or (in Columbia) 898-5320

The Fax on Demand system allows you to call using either your Fax phone or regular touch tone phone to order single copies of forms. Dial the appropriate phone number listed above and follow the menu. If you call from your fax phone, the system faxes the forms immediately. If you use a regular touch tone phone, the system will request the fax number and will fax the forms after normal hours (11 p.m. - 8 a.m.). You may also request the fax menu listing all information available on the Fax on Demand system. This menu will be sent to you immediately whether you are using a fax or touch tone phone. A maximum of six (6) forms may be requested in one call. The system will make three (3) attempts to fax the requested forms.

Reminder: If you do not have a plain paper fax machine, you must copy the document onto plain paper before submitting to the South Carolina Department of Revenue. We will not process returns that come in on thermal fax paper.

Frequently Requested Forms

Document Retrieval Number

Form 105 - SC WH Tax Information Guide	8012
C-278 - Account Closing Form	9003
SC8822 - Change of Name/Address/Business Location.....	9015
WH-1605 - SC WH Quarterly Tax Return.....	8006
WH-1606 - SC WH 4th Qtr/Annual Reconciliation.....	8008
WH-1612 - Transmittal Form for W2s, 1099s and Magnetic Media.....	8010
WH-1603 - Withholding Tax Tables.....	8005



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SC WITHHOLDING
QUARTERLY TAX RETURN

BUSINESS NAME AND ADDRESS

SC WITHHOLDING NO.

QUARTER

[Empty box for Business Name and Address]

[Empty box for SC Withholding No.]

1st Quarter
Jan, Feb, Mar
 2nd Quarter
Apr, May, Jun
 3rd Quarter
Jul, Aug, Sep

FEIN

**DO NOT USE FOR
4TH QUARTER**

YEAR _____

Use BLACK INK ONLY.

- Darken circle completely if this is an **AMENDED** return.
Reason: _____
- Darken circle completely if change of address.
- Darken circle completely if no longer required to withhold and
account should be closed. Close date: ____/____/____
Reason: _____

FOR OFFICE USE ONLY

NOTE: A return **MUST BE** filed even if no SC state income tax has been withheld during the quarter to prevent a delinquent notice. Do not enter negative numbers. All cent fields must be completed using numbers (.00 - .99).

CLIP CHECK HERE

QUARTERLY SC STATE INCOME TAX INFORMATION:

- | | | |
|---|---|-----------|
| 1. Quarterly SC state income tax withheld (all sources)1. | ▶ | |
| 2. SC state income tax deposits or payments2. | ▶ | |
| SC payments must be made at the same time as federal payments. | | |
| 3. SC REFUND (If line 2 is greater than line 1, enter difference.)3. | ▶ | |
| DO NOT PAY THIS AMOUNT | | |
| 4. SC TAX DUE (If line 2 is less than line 1, enter difference.)4. | ▶ | |
| 5. Penalty \$ _____ and interest \$ _____ due5. | ▶ | |
| 6. Net SC state income tax, penalty, and interest due
(line 4 plus line 5) | ▶ | |

BALANCE DUE .6.

14-0809

**Mail to: SC Department of Revenue
Withholding
Columbia SC 29214-0004**

Clip payment for the full amount payable to SC Department of Revenue and write the withholding number and quarter on the payment.

For Field Use Only

I authorize the Director of the Department of Revenue or delegate to discuss **this return**, attachments and related tax matters with the preparer. Yes No

Preparer's name and phone number

When signing this form, it is important that the information contained in your report be correct and complete. To willfully furnish a false or fraudulent statement to the Department is a crime. Complete all information below.

Sign Here Signature _____ Name _____ Date ____/____/____
Telephone (____) _____ - _____ Email _____ Title _____

INSTRUCTIONS FOR PREPARING QUARTERLY TAX RETURN WH-1605

File WH-1605 electronically free of charge at www.sctax.org. Click on eWithholding. Payments can be made by VISA or MasterCard or by Electronic Funds Withdrawal (EFW). **Do not** mail this form when filing online.

If the WH-1605 return is a refund return or a zero payment amount due return, file using Business Tax Telefile free of charge. Call 803-898-5918 and follow step by step instructions. **Do not** mail this form when using Telefile.

With either of these filing methods, confirmation will be given for a successfully filed return.

DUE DATES: First Quarter (Jan - Mar).....April 30 Third Quarter (Jul - Sep).....October 31
Second Quarter (Apr - Jun).....July 31 Fourth Quarter (Oct - Dec).....**Use WH-1606**

Do not use WH-1605 to file 4th quarter information. Use WH-1606. WH-1605 for 4th quarter cannot be processed.

NOTE: A return **MUST BE** filed even if no state tax has been withheld during the quarter to prevent a delinquent notice from being mailed. A **WH-1606 reconciliation must be filed** if the account was open for any portion of the calendar year.

Instructions:

If the top portion of the WH-1605 is not preprinted, complete the top of the form with the name and address of the business, the SC withholding number, the Federal Employer Identification Number (FEIN) and the year for which you are filing.

- Darken circle completely if this is an amended return. Provide an explanation in the line below the circle.
- Darken circle completely if changing address.
- Darken circle completely if you are no longer required to withhold. Provide a close date and an explanation.
- Darken the circle for the appropriate quarter.
- Fill in the year in the Year box.

QUARTERLY:

- Line 1 Enter total **SC state** income tax withheld from all sources. Enter corrected amount if filing an amended return.
- Line 2 Enter total **SC state** income tax deposits or payments made. For amended return, include amount paid with original WH-1605.
- Line 3 Enter the amount of **SC state** refund, if any. (**SCDOR will not honor credit transfer requests.**)
- Line 4 Enter the amount of **SC state** tax due, if any.
- Line 5 Enter the amount of penalty and interest due, if any.
- Line 6 Enter the net **SC state** income tax, penalty, and interest due, if any.

TO AVOID DELAYS IN PROCESSING YOUR RETURN(S):

- Must be prepared with **BLACK ink only**.
- Do not staple attachments.
- Must have all numbers written clearly inside the blocks (for scanner accuracy).
- Must **NOT contain slashes, dashes, dollar signs or commas in the block number area**.
- Must contain a telephone number (including area code) available during business hours.
- Must be signed by person authorized to act on behalf of withholding agent.
- Checks must be signed and include the written dollar amount.
- Must be mailed to SCDOR at the special address shown on the return.
- Must include SC Withholding file number and quarter on the **"FOR"** line of the check.

AUTHORIZATION AND SIGNATURE:

Check the "YES" box for release of confidential information. This authorizes the Director of the South Carolina Department of Revenue or delegate to discuss **this** return, its attachments, any notices, adjustments or assessments with the preparer whose name is provided.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SC WITHHOLDING
QUARTERLY TAX RETURN

BUSINESS NAME AND ADDRESS

SC WITHHOLDING NO.

QUARTER

Business name and address input area

SC Withholding No. input area

Quarter selection area with radio buttons for 1st, 2nd, and 3rd quarters

FEIN

DO NOT USE FOR 4TH QUARTER

YEAR

Use BLACK INK ONLY.

- Darken circle completely if this is an AMENDED return. Reason:
Darken circle completely if change of address.
Darken circle completely if no longer required to withhold and account should be closed. Close date: Reason:

FOR OFFICE USE ONLY

NOTE: A return MUST BE filed even if no SC state income tax has been withheld during the quarter to prevent a delinquent notice. Do not enter negative numbers. All cent fields must be completed using numbers (.00 - .99).

CLIP CHECK HERE

QUARTERLY SC STATE INCOME TAX INFORMATION:

- 1. Quarterly SC state income tax withheld (all sources)
2. SC state income tax deposits or payments
3. SC REFUND (If line 2 is greater than line 1, enter difference.) DO NOT PAY THIS AMOUNT
4. SC TAX DUE (If line 2 is less than line 1, enter difference.)
5. Penalty \$ and interest \$ due
6. Net SC state income tax, penalty, and interest due (line 4 plus line 5) BALANCE DUE

14-0809

Mail to: SC Department of Revenue
Withholding
Columbia SC 29214-0004

Clip payment for the full amount payable to SC Department of Revenue and write the withholding number and quarter on the payment.

For Field Use Only

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes No

Preparer's name and phone number

When signing this form, it is important that the information contained in your report be correct and complete. To willfully furnish a false or fraudulent statement to the Department is a crime. Complete all information below.

Sign Here Signature Name Date Telephone Email Title

INSTRUCTIONS FOR PREPARING QUARTERLY TAX RETURN WH-1605

File WH-1605 electronically free of charge at www.sctax.org. Click on eWithholding. Payments can be made by VISA or MasterCard or by Electronic Funds Withdrawal (EFW). **Do not** mail this form when filing online.

If the WH-1605 return is a refund return or a zero payment amount due return, file using Business Tax Telefile free of charge. Call 803-898-5918 and follow step by step instructions. **Do not** mail this form when using Telefile.

With either of these filing methods, confirmation will be given for a successfully filed return.

DUE DATES: First Quarter (Jan - Mar).....April 30 Third Quarter (Jul - Sep).....October 31
Second Quarter (Apr - Jun).....July 31 Fourth Quarter (Oct - Dec).....**Use WH-1606**

Do not use WH-1605 to file 4th quarter information. Use WH-1606. WH-1605 for 4th quarter cannot be processed.

NOTE: A return **MUST BE** filed even if no state tax has been withheld during the quarter to prevent a delinquent notice from being mailed. A **WH-1606 reconciliation must be filed** if the account was open for any portion of the calendar year.

Instructions:

If the top portion of the WH-1605 is not preprinted, complete the top of the form with the name and address of the business, the SC withholding number, the Federal Employer Identification Number (FEIN) and the year for which you are filing.

- Darken circle completely if this is an amended return. Provide an explanation in the line below the circle.
- Darken circle completely if changing address.
- Darken circle completely if you are no longer required to withhold. Provide a close date and an explanation.
- Darken the circle for the appropriate quarter.
- Fill in the year in the Year box.

QUARTERLY:

- Line 1 Enter total **SC state** income tax withheld from all sources. Enter corrected amount if filing an amended return.
- Line 2 Enter total **SC state** income tax deposits or payments made. For amended return, include amount paid with original WH-1605.
- Line 3 Enter the amount of **SC state** refund, if any. (**SCDOR will not honor credit transfer requests.**)
- Line 4 Enter the amount of **SC state** tax due, if any.
- Line 5 Enter the amount of penalty and interest due, if any.
- Line 6 Enter the net **SC state** income tax, penalty, and interest due, if any.

TO AVOID DELAYS IN PROCESSING YOUR RETURN(S):

- Must be prepared with **BLACK ink only**.
- Do not staple attachments.
- Must have all numbers written clearly inside the blocks (for scanner accuracy).
- Must **NOT contain slashes, dashes, dollar signs or commas in the block number area**.
- Must contain a telephone number (including area code) available during business hours.
- Must be signed by person authorized to act on behalf of withholding agent.
- Checks must be signed and include the written dollar amount.
- Must be mailed to SCDOR at the special address shown on the return.
- Must include SC Withholding file number and quarter on the **"FOR"** line of the check.

AUTHORIZATION AND SIGNATURE:

Check the "YES" box for release of confidential information. This authorizes the Director of the South Carolina Department of Revenue or delegate to discuss **this** return, its attachments, any notices, adjustments or assessments with the preparer whose name is provided.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SC WITHHOLDING
QUARTERLY TAX RETURN

BUSINESS NAME AND ADDRESS

SC WITHHOLDING NO.

QUARTER

Business name and address input area

SC Withholding No. input area

Quarter selection area with radio buttons for 1st, 2nd, and 3rd quarters

FEIN

DO NOT USE FOR 4TH QUARTER

YEAR

Use BLACK INK ONLY.

- Darken circle completely if this is an AMENDED return. Reason:
Darken circle completely if change of address.
Darken circle completely if no longer required to withhold and account should be closed. Close date: Reason:

FOR OFFICE USE ONLY

NOTE: A return MUST BE filed even if no SC state income tax has been withheld during the quarter to prevent a delinquent notice. Do not enter negative numbers. All cent fields must be completed using numbers (.00 - .99).

CLIP CHECK HERE

QUARTERLY SC STATE INCOME TAX INFORMATION:

- 1. Quarterly SC state income tax withheld (all sources)
2. SC state income tax deposits or payments
3. SC REFUND (If line 2 is greater than line 1, enter difference.) DO NOT PAY THIS AMOUNT
4. SC TAX DUE (If line 2 is less than line 1, enter difference.)
5. Penalty \$ and interest \$ due
6. Net SC state income tax, penalty, and interest due (line 4 plus line 5) BALANCE DUE

14-0809

Mail to: SC Department of Revenue
Withholding
Columbia SC 29214-0004

Clip payment for the full amount payable to SC Department of Revenue and write the withholding number and quarter on the payment.

For Field Use Only

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes No

Preparer's name and phone number

When signing this form, it is important that the information contained in your report be correct and complete. To willfully furnish a false or fraudulent statement to the Department is a crime. Complete all information below.

Sign Here Signature Name Date Telephone Email Title

INSTRUCTIONS FOR PREPARING QUARTERLY TAX RETURN WH-1605

File WH-1605 electronically free of charge at www.sctax.org. Click on eWithholding. Payments can be made by VISA or MasterCard or by Electronic Funds Withdrawal (EFW). **Do not** mail this form when filing online.

If the WH-1605 return is a refund return or a zero payment amount due return, file using Business Tax Telefile free of charge. Call 803-898-5918 and follow step by step instructions. **Do not** mail this form when using Telefile.

With either of these filing methods, confirmation will be given for a successfully filed return.

DUE DATES: First Quarter (Jan - Mar).....April 30 Third Quarter (Jul - Sep).....October 31
Second Quarter (Apr - Jun).....July 31 Fourth Quarter (Oct - Dec).....**Use WH-1606**

Do not use WH-1605 to file 4th quarter information. Use WH-1606. WH-1605 for 4th quarter cannot be processed.

NOTE: A return **MUST BE** filed even if no state tax has been withheld during the quarter to prevent a delinquent notice from being mailed. A **WH-1606 reconciliation must be filed** if the account was open for any portion of the calendar year.

Instructions:

If the top portion of the WH-1605 is not preprinted, complete the top of the form with the name and address of the business, the SC withholding number, the Federal Employer Identification Number (FEIN) and the year for which you are filing.

- Darken circle completely if this is an amended return. Provide an explanation in the line below the circle.
- Darken circle completely if changing address.
- Darken circle completely if you are no longer required to withhold. Provide a close date and an explanation.
- Darken the circle for the appropriate quarter.
- Fill in the year in the Year box.

QUARTERLY:

- Line 1 Enter total **SC state** income tax withheld from all sources. Enter corrected amount if filing an amended return.
- Line 2 Enter total **SC state** income tax deposits or payments made. For amended return, include amount paid with original WH-1605.
- Line 3 Enter the amount of **SC state** refund, if any. (**SCDOR will not honor credit transfer requests.**)
- Line 4 Enter the amount of **SC state** tax due, if any.
- Line 5 Enter the amount of penalty and interest due, if any.
- Line 6 Enter the net **SC state** income tax, penalty, and interest due, if any.

TO AVOID DELAYS IN PROCESSING YOUR RETURN(S):

- Must be prepared with **BLACK ink only**.
- Do not staple attachments.
- Must have all numbers written clearly inside the blocks (for scanner accuracy).
- Must **NOT contain slashes, dashes, dollar signs or commas in the block number area**.
- Must contain a telephone number (including area code) available during business hours.
- Must be signed by person authorized to act on behalf of withholding agent.
- Checks must be signed and include the written dollar amount.
- Must be mailed to SCDOR at the special address shown on the return.
- Must include SC Withholding file number and quarter on the **"FOR"** line of the check.

AUTHORIZATION AND SIGNATURE:

Check the "YES" box for release of confidential information. This authorizes the Director of the South Carolina Department of Revenue or delegate to discuss **this** return, its attachments, any notices, adjustments or assessments with the preparer whose name is provided.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SC WITHHOLDING
QUARTERLY TAX RETURN

BUSINESS NAME AND ADDRESS

SC WITHHOLDING NO.

QUARTER

Business name and address input fields

SC Withholding No. input fields

Quarter selection options: 1st Quarter, 2nd Quarter, 3rd Quarter

FEIN

DO NOT USE FOR 4TH QUARTER

YEAR

Use BLACK INK ONLY.

- Darken circle completely if this is an AMENDED return. Reason:
Darken circle completely if change of address.
Darken circle completely if no longer required to withhold and account should be closed. Close date: Reason:

FOR OFFICE USE ONLY

NOTE: A return MUST BE filed even if no SC state income tax has been withheld during the quarter to prevent a delinquent notice. Do not enter negative numbers. All cent fields must be completed using numbers (.00 - .99).

CLIP CHECK HERE

QUARTERLY SC STATE INCOME TAX INFORMATION:

- 1. Quarterly SC state income tax withheld (all sources)
2. SC state income tax deposits or payments
3. SC REFUND (If line 2 is greater than line 1, enter difference.) DO NOT PAY THIS AMOUNT
4. SC TAX DUE (If line 2 is less than line 1, enter difference.)
5. Penalty \$ and interest \$ due
6. Net SC state income tax, penalty, and interest due (line 4 plus line 5) BALANCE DUE

14-0809

Mail to: SC Department of Revenue
Withholding
Columbia SC 29214-0004

Clip payment for the full amount payable to SC Department of Revenue and write the withholding number and quarter on the payment.

For Field Use Only

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes No

Preparer's name and phone number

When signing this form, it is important that the information contained in your report be correct and complete. To willfully furnish a false or fraudulent statement to the Department is a crime. Complete all information below.

Sign Here Signature Name Date Telephone Email Title

INSTRUCTIONS FOR PREPARING QUARTERLY TAX RETURN WH-1605

File WH-1605 electronically free of charge at www.sctax.org. Click on eWithholding. Payments can be made by VISA or MasterCard or by Electronic Funds Withdrawal (EFW). **Do not** mail this form when filing online.

If the WH-1605 return is a refund return or a zero payment amount due return, file using Business Tax Telefile free of charge. Call 803-898-5918 and follow step by step instructions. **Do not** mail this form when using Telefile.

With either of these filing methods, confirmation will be given for a successfully filed return.

DUE DATES: First Quarter (Jan - Mar).....April 30 Third Quarter (Jul - Sep).....October 31
Second Quarter (Apr - Jun).....July 31 Fourth Quarter (Oct - Dec).....**Use WH-1606**

Do not use WH-1605 to file 4th quarter information. Use WH-1606. WH-1605 for 4th quarter cannot be processed.

NOTE: A return **MUST BE** filed even if no state tax has been withheld during the quarter to prevent a delinquent notice from being mailed. A **WH-1606 reconciliation must be filed** if the account was open for any portion of the calendar year.

Instructions:

If the top portion of the WH-1605 is not preprinted, complete the top of the form with the name and address of the business, the SC withholding number, the Federal Employer Identification Number (FEIN) and the year for which you are filing.

- Darken circle completely if this is an amended return. Provide an explanation in the line below the circle.
- Darken circle completely if changing address.
- Darken circle completely if you are no longer required to withhold. Provide a close date and an explanation.
- Darken the circle for the appropriate quarter.
- Fill in the year in the Year box.

QUARTERLY:

- Line 1 Enter total **SC state** income tax withheld from all sources. Enter corrected amount if filing an amended return.
- Line 2 Enter total **SC state** income tax deposits or payments made. For amended return, include amount paid with original WH-1605.
- Line 3 Enter the amount of **SC state** refund, if any. (**SCDOR will not honor credit transfer requests.**)
- Line 4 Enter the amount of **SC state** tax due, if any.
- Line 5 Enter the amount of penalty and interest due, if any.
- Line 6 Enter the net **SC state** income tax, penalty, and interest due, if any.

TO AVOID DELAYS IN PROCESSING YOUR RETURN(S):

- Must be prepared with **BLACK ink only**.
- Do not staple attachments.
- Must have all numbers written clearly inside the blocks (for scanner accuracy).
- Must **NOT contain slashes, dashes, dollar signs or commas in the block number area**.
- Must contain a telephone number (including area code) available during business hours.
- Must be signed by person authorized to act on behalf of withholding agent.
- Checks must be signed and include the written dollar amount.
- Must be mailed to SCDOR at the special address shown on the return.
- Must include SC Withholding file number and quarter on the **"FOR"** line of the check.

AUTHORIZATION AND SIGNATURE:

Check the "YES" box for release of confidential information. This authorizes the Director of the South Carolina Department of Revenue or delegate to discuss **this** return, its attachments, any notices, adjustments or assessments with the preparer whose name is provided.



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE SC WITHHOLDING FOURTH QUARTER/ANNUAL RECONCILIATION

WH-1606 (Rev. 7/1/10) 3131

NOTE: A return MUST BE filed even if no SC state income tax has been withheld during the quarter to prevent a delinquent notice.

SC WITHHOLDING NO.

QUARTER

SC WITHHOLDING NO. input box

Oct, Nov, Dec

YEAR input box

Due on or Before Last Day of February

FEIN

FOR OFFICE USE ONLY

Use BLACK INK ONLY.

- Darken circle completely if this is an AMENDED return. Reason:
Darken circle completely if change of address.
Darken circle completely if no longer required to withhold and account should be closed. Close date: Reason:

Mail to: SC Department of Revenue Withholding Columbia SC 29214-0004

CLIP CHECK HERE

4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:

Do not enter negative numbers. All cent fields must be completed using numbers (.00 - .99).

1. 4th Quarter SC state income tax withheld (all sources)
2. SC state income tax deposits or payments
3. SC REFUND (If line 2 is greater than line 1, enter difference.)
4. SC TAX DUE (If line 2 is less than line 1, enter difference.)
5. Penalty \$ and interest \$ due
6. Net SC state income tax, penalty, and interest due (line 4 plus line 5). BALANCE DUE

ANNUAL SC STATE RECONCILIATION INFORMATION

7. Recap of South Carolina tax withheld by quarter. JAN - MAR APR - JUN JUL - SEP OCT - DEC
8. Total SC state income tax WITHHELD from all quarters reported from W2s \$ and 1099s \$ (should equal the total of line 7)
9. Total SC WAGES from W2s and 1099 income.
10. Number of W2s and 1099s submitted with WH-1612. See WH-1612 for instructions.

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes No

For Field Use Only

Preparer's name and phone number

When signing this form, it is important that the information contained in your report be correct and complete. To wilfully furnish a false or fraudulent statement to the Department is a crime. Complete all information below.

Sign Here Signature Name Date Telephone Email Title

INSTRUCTIONS FOR PREPARING FOURTH QUARTER/ANNUAL RECONCILIATION WH-1606

File WH-1606 electronically free of charge at www.sctax.org. Click on eWithholding. Payments can be made by VISA or MasterCard or by Electronic Funds Withdrawal (EFW). **Do not** mail this form when filing online.

If the WH-1606 return is a refund return or a zero payment amount due return, file using Business Tax Telefile free of charge. Call 803-898-5918 and follow step by step instructions. **Do not** mail this form when using Telefile.

With either of these filing methods, confirmation will be given for a successfully filed return.

DUE DATES: 4TH QUARTER: Fourth Quarter/Annual Reconciliation.....Last day of February

NOTE: A return **MUST BE** filed even if no state tax has been withheld during the quarter to prevent a delinquent notice from being mailed. **A WH-1606 reconciliation must be filed if the account was open for any portion of the calendar year.**

Instructions:

If the top portion of the WH-1606 is not preprinted, complete the top of the form with the name and address of the business, the SC withholding number, the Federal Employer Identification Number (FEIN) and the year for which you are filing.

- Darken circle completely if this is an amended return. Provide an explanation in the line below the circle.
- Darken circle completely if changing address.
- Darken circle completely if you are no longer required to withhold. Provide a close date and explanation.
- Fill in the year in the Year box.

NOTE: Only use fourth quarter figures for lines 1-6.

- Line 1 Enter total **SC state** income tax withheld from all sources in the fourth quarter. Enter corrected amount if filing an amended return.
- Line 2 Enter total **SC state** income tax deposits or payments made in the fourth quarter. For amended return, include amount paid with original WH-1606.
- Line 3 Enter the amount of **SC state** refund, if any. **(SCDOR will not honor credit transfer requests.)**
- Line 4 Enter the amount of **SC state** tax due, if any.
- Line 5 Enter the amount of penalty and interest due, if any.
- Line 6 Enter the net **SC state** income tax, penalty, and interest due, if any.

ANNUAL:

- Line 7 Enter the reported amount of SC tax withheld by quarter.
- Line 8 Enter the total **SC state income tax withheld** from all quarters reported from W2 and 1099 forms. Total of line 7 should equal line 8. If there is a difference, you should review your records to determine the quarter or quarters that should be amended.
- Line 9 Enter the total **SC wages** from W2s and 1099 income.
- Line 10 Enter the total number of wage and tax statements. **Submit all W2s and only 1099s with SC state tax withheld with WH-1612.** Use state copy of W2 forms.

TO AVOID DELAYS IN PROCESSING YOUR RETURN(S):

- Must be prepared with **BLACK INK ONLY.**
- Do not staple attachments.
- Must have all numbers written clearly inside the blocks (for scanner accuracy).
- Must **NOT contain slashes, dashes, dollar signs or commas in the block number area.**
- Must contain a telephone number (including area code) available during business hours.
- Must be signed by person authorized to act on behalf of withholding agent.
- Checks must be signed and include the written dollar amount.
- Must be mailed to SCDOR at the special address shown on the return.
- Must include SC Withholding file number and quarter on the **"FOR"** line of the check.

AUTHORIZATION AND SIGNATURE:

Check the "YES" box for release of confidential information. This authorizes the Director of the South Carolina Department of Revenue or delegate to discuss **this** return, its attachments, any notices, adjustments or assessments with the preparer whose name is provided.

Clip payment for the full amount payable to SC Department of Revenue and write the withholding number and quarter on the payment.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SC WITHHOLDING FOURTH
QUARTER/ANNUAL RECONCILIATION

NOTE: A return MUST BE filed even if no SC state income tax has been withheld during the quarter to prevent a delinquent notice.

SC WITHHOLDING NO.

QUARTER

Empty box for SC Withholding No.

Oct, Nov, Dec

YEAR

Due on or Before Last Day of February

FEIN

FOR OFFICE USE ONLY

Use BLACK INK ONLY.

- Darken circle completely if this is an AMENDED return. Reason:
Darken circle completely if change of address.
Darken circle completely if no longer required to withhold and account should be closed. Close date: Reason:

Mail to: SC Department of Revenue
Withholding
Columbia SC 29214-0004

CLIP CHECK HERE

4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:

Do not enter negative numbers. All cent fields must be completed using numbers (.00 - .99).

1. 4th Quarter SC state income tax withheld (all sources)
2. SC state income tax deposits or payments
3. SC REFUND (If line 2 is greater than line 1, enter difference.)
4. SC TAX DUE (If line 2 is less than line 1, enter difference.)
5. Penalty \$ and interest \$ due
6. Net SC state income tax, penalty, and interest due (line 4 plus line 5). BALANCE DUE

ANNUAL SC STATE RECONCILIATION INFORMATION

7. Recap of South Carolina tax withheld by quarter.
JAN - MAR APR - JUN JUL - SEP OCT - DEC

8. Total SC state income tax WITHHELD from all quarters reported from W2s \$ and 1099s \$ (should equal the total of line 7)
9. Total SC WAGES from W2s and 1099 income.
10. Number of W2s and 1099s submitted with WH-1612. See WH-1612 for instructions.

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes No

For Field Use Only

Preparer's name and phone number

When signing this form, it is important that the information contained in your report be correct and complete. To wilfully furnish a false or fraudulent statement to the Department is a crime. Complete all information below.

Sign Here Signature Name Date Telephone Email Title

INSTRUCTIONS FOR PREPARING FOURTH QUARTER/ANNUAL RECONCILIATION WH-1606

File WH-1606 electronically free of charge at www.sctax.org. Click on eWithholding. Payments can be made by VISA or MasterCard or by Electronic Funds Withdrawal (EFW). **Do not** mail this form when filing online.

If the WH-1606 return is a refund return or a zero payment amount due return, file using Business Tax Telefile free of charge. Call 803-898-5918 and follow step by step instructions. **Do not** mail this form when using Telefile.

With either of these filing methods, confirmation will be given for a successfully filed return.

DUE DATES: 4TH QUARTER: Fourth Quarter/Annual Reconciliation.....Last day of February

NOTE: A return **MUST BE** filed even if no state tax has been withheld during the quarter to prevent a delinquent notice from being mailed. **A WH-1606 reconciliation must be filed if the account was open for any portion of the calendar year.**

Instructions:

If the top portion of the WH-1606 is not preprinted, complete the top of the form with the name and address of the business, the SC withholding number, the Federal Employer Identification Number (FEIN) and the year for which you are filing.

- Darken circle completely if this is an amended return. Provide an explanation in the line below the circle.
- Darken circle completely if changing address.
- Darken circle completely if you are no longer required to withhold. Provide a close date and explanation.
- Fill in the year in the Year box.

NOTE: Only use fourth quarter figures for lines 1-6.

- Line 1 Enter total **SC state** income tax withheld from all sources in the fourth quarter. Enter corrected amount if filing an amended return.
- Line 2 Enter total **SC state** income tax deposits or payments made in the fourth quarter. For amended return, include amount paid with original WH-1606.
- Line 3 Enter the amount of **SC state** refund, if any. **(SCDOR will not honor credit transfer requests.)**
- Line 4 Enter the amount of **SC state** tax due, if any.
- Line 5 Enter the amount of penalty and interest due, if any.
- Line 6 Enter the net **SC state** income tax, penalty, and interest due, if any.

ANNUAL:

- Line 7 Enter the reported amount of SC tax withheld by quarter.
- Line 8 Enter the total **SC state income tax withheld** from all quarters reported from W2 and 1099 forms. Total of line 7 should equal line 8. If there is a difference, you should review your records to determine the quarter or quarters that should be amended.
- Line 9 Enter the total **SC wages** from W2s and 1099 income.
- Line 10 Enter the total number of wage and tax statements. **Submit all W2s and only 1099s with SC state tax withheld with WH-1612.** Use state copy of W2 forms.

TO AVOID DELAYS IN PROCESSING YOUR RETURN(S):

- Must be prepared with **BLACK INK ONLY.**
- Do not staple attachments.
- Must have all numbers written clearly inside the blocks (for scanner accuracy).
- Must **NOT contain slashes, dashes, dollar signs or commas in the block number area.**
- Must contain a telephone number (including area code) available during business hours.
- Must be signed by person authorized to act on behalf of withholding agent.
- Checks must be signed and include the written dollar amount.
- Must be mailed to SCDOR at the special address shown on the return.
- Must include SC Withholding file number and quarter on the **"FOR"** line of the check.

AUTHORIZATION AND SIGNATURE:

Check the "YES" box for release of confidential information. This authorizes the Director of the South Carolina Department of Revenue or delegate to discuss **this** return, its attachments, any notices, adjustments or assessments with the preparer whose name is provided.

Clip payment for the full amount payable to SC Department of Revenue and write the withholding number and quarter on the payment.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
TRANSMITTAL FORM
FOR W2s, 1099s & MAGNETIC MEDIA

WH-1612
(Rev. 8/16/10)
3331

BUSINESS NAME AND ADDRESS

SC WITHHOLDING NO.

YEAR

Last day of February

FEIN

DUE DATE

Use this form to submit all W2s or only 1099s with SC tax withheld whether you filed by TeleFile, eWithholding, or paper. Separate CDs and WH-1612s must be submitted for each form type (W2 versus 1099).

All filers must complete Sections A and C. For Magnetic Media submissions, also complete Section B.

YOU MUST FILE FORM WH-1606 SEPARATELY.

Section A: Complete the following information for all W2s or 1099s, including Magnetic Media submissions.

TOTALS FROM W2s OR 1099s	
SC state income tax withheld	\$
Wages, tips and other compensation	\$
Number of W2s	
Number of 1099s with SC withholding	

Section B: Complete the following information for Magnetic Media submissions only.

S.C.Code Section 12-8-1550 requires wage and tax information to be submitted to the SC Department of Revenue on magnetic media if the withholding agent is required by the Internal Revenue Service to file using non-paper methods.

While the Social Security Administration accepts W2/1099 information through electronic filing, South Carolina does not offer this option. We continue to accept magnetic media.

Number of CD-ROM Submitted:		
Type of Data Reported (check only one)		
<input type="checkbox"/> W2	<input type="checkbox"/> 1099 with SC withholding	<input type="checkbox"/> W2c for corrected data

Section C: Complete the following information for all W2s or 1099s, including Magnetic Media submissions.

Contact Name _____ Phone _____

Mailing Address _____ Email _____

City _____ State _____ ZIP Code _____

WH-1612 INSTRUCTIONS

PURPOSE

Use this form to submit all W2s or only 1099s that have SC state tax withheld regardless of the filing method (Telefile, eWithholding, paper return). Separate CDs and WH-1612s must be submitted for each form type (W2 versus 1099).

INSTRUCTIONS

Section A:

- Enter total SC state income tax withheld. This is the sum of income tax withheld from W2s or 1099s.
- Enter total wages, tips, and other compensation.
- Enter the number of W2s.
- Enter the number of 1099s with SC withholding.

Section B:

- Enter number of CD-ROM being submitted.
- Check the box to indicate which type of data is being submitted. Magnetic media filers may use only one type of data to report per WH-1612.
- See SC Department of Revenue Publication RS-1 for the required format.

REMINDERS

- **YOU MUST FILE FORM WH-1606 SEPARATELY!!!!**
- If the top portion of the WH-1612 is not preprinted, complete the top of the form with the name and address of the company, the SC Withholding number, the Federal Employer Identification Number (FEIN) and the year for which you are filing.
- Send copies of 1099s only if they have SC state tax withheld.
- If you have domestic employees you are still required to send a copy of the W2 you issue your employee(s). You may not have a SC Withholding number, but you must still submit the W2s with this form. Write "Domestic Employee" at the top of each of the W2s.

DUE DATE

The WH-1612 is due on or before the last day of February.

MAILING INSTRUCTIONS

Paper W2s and 1099s:

SC Department of Revenue
Withholding
Columbia SC 29214-0004

Magnetic Media:

SC Department of Revenue
Magnetic Media
Columbia SC 29214-0022

Overnight Delivery

(for Magnetic Media Only)
SC Department of Revenue
Magnetic Media
301 Gervais St.
Columbia SC 29201

Magnetic Media Information

- South Carolina Code of Laws Section 12-8-1550 requires wage and tax information to be submitted to the SC Department of Revenue on magnetic media if the withholding agent is required by the Internal Revenue Service to file using non-paper methods.
- While the Social Security Administration accepts W2/1099 information through electronic filing, South Carolina does not offer this option. We continue to accept magnetic media.
- **Employers with 250 or more** W2s or 1099s must submit on magnetic media.
- Employers who issue less than 250 W2s to SC employees in a calendar year or who issue less than 250 1099s with SC withholding in a calendar year may submit the W2s or 1099s to the department on traditional paper forms or by magnetic media.
- See complete magnetic media specifications in SCDOR Publication RS-1. This publication is available on our website at www.sctax.org under Publications or through Fax On Demand. For Fax On Demand ordering call 1-800-768-3676 or in Columbia, 898-5320. The Document Retrieval Number for Publication RS-1 is 9052.
- For general information regarding magnetic media, contact this office at (803) 896-1450.

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING TAX PAYMENT

SC WITHHOLDING NO.

FEIN

Business Name and Address:

.....
.....
.....

31271034

Darken Quarter (Required)
Pay Check Date Determines Quarter

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

YEAR

14-0811

PAYMENT AMOUNT

.

SC payments must be made at same time as federal payments.

Signature _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

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1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING TAX PAYMENT

SC WITHHOLDING NO.

FEIN

Business Name and Address:

.....
.....
.....

31271034

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Pay Check Date Determines Quarter

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

YEAR

14-0811

PAYMENT AMOUNT

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SC payments must be made at same time as federal payments.

Signature _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING TAX PAYMENT

SC WITHHOLDING NO.

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YEAR

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Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC WITHHOLDING TAX PAYMENT

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING NO.

Empty box for SC Withholding No.

Darken Quarter (Required)
Pay Check Date Determines Quarter

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

YEAR

Empty box for Year

PAYMENT AMOUNT

Empty box for Payment Amount

14-0811

FEIN

Business Name and Address:

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Signature _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

31271034

detach here

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC WITHHOLDING TAX PAYMENT

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING NO.

Empty box for SC Withholding No.

Darken Quarter (Required)
Pay Check Date Determines Quarter

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

YEAR

Empty box for Year

PAYMENT AMOUNT

Empty box for Payment Amount

14-0811

FEIN

Business Name and Address:

SC payments must be made at same time as federal payments.

Signature _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

31271034

detach here

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC WITHHOLDING TAX PAYMENT

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING NO.

Empty box for SC Withholding No.

Darken Quarter (Required)
Pay Check Date Determines Quarter

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

YEAR

Empty box for Year

PAYMENT AMOUNT

Empty box for Payment Amount

14-0811

FEIN

Business Name and Address:

SC payments must be made at same time as federal payments.

Signature _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

31271034

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC WITHHOLDING TAX PAYMENT

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING NO.

FEIN

Business Name and Address:

.....
.....
.....

31271034

Darken Quarter (Required)
Pay Check Date Determines Quarter

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

YEAR

14-0811

PAYMENT AMOUNT

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SC payments must be made at same time as federal payments.

Signature _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

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1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC WITHHOLDING TAX PAYMENT

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING NO.

FEIN

Business Name and Address:

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31271034

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<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
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YEAR

14-0811

PAYMENT AMOUNT

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Columbia, SC 29214-0004

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC WITHHOLDING TAX PAYMENT

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING NO.

FEIN

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31271034

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YEAR

14-0811

PAYMENT AMOUNT

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SC payments must be made at same time as federal payments.

Signature _____ Date _____

Phone _____ Email _____

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Columbia, SC 29214-0004

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC WITHHOLDING TAX PAYMENT

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING NO.

Empty box for SC Withholding No.

FEIN

Business Name and Address:

Dotted lines for business name and address.

31271034

Darken Quarter (Required)
Pay Check Date Determines Quarter

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

YEAR

Empty box for Year.

14-0811

PAYMENT AMOUNT

Empty box for Payment Amount.

SC payments must be made at same time as federal payments.

Signature _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC WITHHOLDING TAX PAYMENT

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING NO.

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FEIN

Business Name and Address:

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31271034

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Pay Check Date Determines Quarter

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<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

YEAR

Empty box for Year.

14-0811

PAYMENT AMOUNT

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SC payments must be made at same time as federal payments.

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Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC WITHHOLDING TAX PAYMENT

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING NO.

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31271034

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YEAR

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Columbia, SC 29214-0004

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING TAX PAYMENT

SC WITHHOLDING NO.

Empty box for SC Withholding No.

FEIN

Business Name and Address:

Dotted lines for business name and address.

31271034

Darken Quarter (Required)
Pay Check Date Determines Quarter

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

YEAR

Empty box for Year.

14-0811

PAYMENT AMOUNT

Empty box for Payment Amount.

SC payments must be made at same time as federal payments.

Signature _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

detach here

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING TAX PAYMENT

SC WITHHOLDING NO.

Empty box for SC Withholding No.

FEIN

Business Name and Address:

Dotted lines for business name and address.

31271034

Darken Quarter (Required)
Pay Check Date Determines Quarter

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

YEAR

Empty box for Year.

14-0811

PAYMENT AMOUNT

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SC payments must be made at same time as federal payments.

Signature _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING TAX PAYMENT

SC WITHHOLDING NO.

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FEIN

Business Name and Address:

Dotted lines for business name and address.

31271034

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Pay Check Date Determines Quarter

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

YEAR

Empty box for Year.

14-0811

PAYMENT AMOUNT

Empty box for Payment Amount.

SC payments must be made at same time as federal payments.

Signature _____ Date _____

Phone _____ Email _____

Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

detach here

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC WITHHOLDING TAX PAYMENT

WH-1601
(Rev. 7/9/10)
3127

SC WITHHOLDING NO.

FEIN

Business Name and Address:

.....
.....
.....

31271034

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14-0811

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Mail to: SC Department of Revenue, Withholding
Columbia, SC 29214-0004

31271034



ACCOUNT CLOSING FORM

Mail to: South Carolina Department of Revenue, Registration Section, Columbia, SC 29214-0140.

Complete this form if the business is sold, closed permanently or no longer has employees and mail it to the address above. See back for instructions and spaces for additional closed accounts.

IMPORTANT!!!

ALL INFORMATION, INCLUDING APPROPRIATE DATES, *MUST* BE RECEIVED TO PROPERLY CLOSE YOUR ACCOUNT. ONLY PROVIDE THE NINE DIGIT ACCOUNT NUMBER(S) ISSUED TO YOU BY THE DEPARTMENT OF REVENUE IN THE SPACES BELOW.

Check applicable boxes and fill in the account number and date. **ONLY BOXES MARKED WILL BE CLOSED.**

- | | | |
|--|----------------------|-------------------------------|
| <input type="checkbox"/> Sales (attach retail license) | File/Account # _____ | Permanent Closing Date _____ |
| <input type="checkbox"/> Withholding | File/Account # _____ | Date of Final Pay Check _____ |
| <input type="checkbox"/> Admission | File/Account # _____ | Permanent Closing Date _____ |
| <input type="checkbox"/> Property | File/Account # _____ | Permanent Closing Date _____ |
| <input type="checkbox"/> Use Tax | File/Account # _____ | Permanent Closing Date _____ |
| <input type="checkbox"/> Other | File/Account # _____ | Permanent Closing Date _____ |

CORPORATIONS: See information on next page.

1. SSN OR FEIN:		2. SID (For Office Use Only):	
3. OWNER, PARTNERS OR CORPORATE NAME:		4. CONTACT TELEPHONE NUMBER: ()	
5. NAME OF BUSINESS (DOING BUSINESS AS):			
6. PRESENT PHYSICAL LOCATION OF BUSINESS TO BE CLOSED/STREET ADDRESS:			
7. CITY	COUNTY	STATE	ZIP
8. PROVIDE A FORWARDING MAILING ADDRESS FOR THE BUSINESS TO BE CLOSED:			
9. CITY		STATE	ZIP
If business has been sold, complete section below:			
10. PURCHASER'S NAME:		11. TELEPHONE NUMBER: ()	
12. PURCHASER'S OR NEW OWNER'S STREET ADDRESS:		13. EMAIL:	
14. CITY	COUNTY	STATE	ZIP

If you have any questions concerning the closing of your business or completion of this form, please call this office at 803-896-1350.

Must be the signature of owner, partner or corporate officer.

TAXPAYER'S SIGNATURE	OWNER, PARTNER OR TITLE	DATE
----------------------	-------------------------	------

Instructions

- Failure to file all appropriate returns through the closing date may result in the issuance of notices/assessments by the Department of Revenue.
- Make sure that all applicable sections of the C-278 are accurately completed. Incomplete information will be returned.
- If closing a sales tax account, attach the retail license to this form.
- If closing more than one tax account use the spaces provided below or attach a sheet listing the type of tax account, current account number and closing date or final check date and business address.
- This form must be signed by an owner, partner or corporate officer.
- **You cannot use this form to close your corporate income tax account. To correctly dissolve (close) your corporate income tax account the following must be done:**

For Secretary of State purposes:

- (1) A domestic corporation must file the Articles of Dissolution with the Secretary of State.
- (2) A corporation other than a domestic corporation must file an Application to Surrender Authority to do Business with the Secretary of State.

Contact the Secretary of State for forms and/or questions by calling 803-734-2158.

For South Carolina Department of Revenue purposes:

- (3) The corporation must file a final tax return within 75 days after filing the Articles of Dissolution or Application to Surrender Authority to do Business. Your final return must include an I-349 Corporate Closing Schedule as well as a schedule showing the distribution of the assets to the stockholders. An extension of time to file may be obtained by filing Form SC1120-T prior to expiration of the 75 days.
- (4) The appropriate box in the upper right corner of the return should be marked in the space indicating the reason for the final return.

Type Tax	File/Account No.	Permanent Closing Date	Present Physical Location of Business to be Closed
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Mail to: SC Department of Revenue, Registration Section, Columbia, SC 29214-0140

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 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.



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE CHANGE OF NAME / ADDRESS / BUSINESS LOCATION

Please complete this form to notify the South Carolina Department of Revenue of a change of name / address and/or business location for an individual or business. Please print or type all information.

Check applicable box:

- Individual - Complete Part I Business - Complete Part II Both - Complete Part I and II

Part I - Individual Change of Name / Address

Effective Date

- 1. Name Social Security Number
2. Spouse's Name Social Security Number
3. Prior Name Email

(Complete Line 3 if you or your spouse changed last name due to marriage, divorce, etc.)

- 4a. Old Address 4b. Spouse's Old Address (if different from 4a.)

- 5. New Address 6. New Telephone Number (include Area Code)

- 7. County

Signature Spouse's Signature

Part II - Business Change of Name / Address / Location

SID #

Important - A change of ownership will require the business to register for new accounts. Account numbers must be listed before address changes can be made.

- 1. Address Change Applies To: Corporate, Sales*, Withholding, Other Account #

Effective Date:

*A change to Sales Tax may require the return of your retail license (See Instructions on Reverse).

- 2. FEIN (if required by Internal Revenue Service)
3. New Business Name
4. Prior Business Name
5. Owner/Partner/Corporate Name (if different from 4)

Lines 6 and 7 should reflect the physical/street address of the business - no PO boxes.

- 6. New Business Address 7. Previous Business Address
Address, County, City, State, Zip

- 8. New Mailing Address 9. Previous Mailing Address
Address, City, State, Zip

- 10. Telephone after Date of Change Email

Telephone Number effective for all taxes? Yes No If not, provide other telephone numbers and specify applicable taxes.

(Continued on Back)

11. Business within Municipal Limits: Yes No If Yes, which City? _____

12. Description of Business Activity: _____

13. Location of Records (after Date of Change) for:

Sales	Withholding	Corporate
_____	_____	_____
_____	_____	_____
_____	_____	_____

14. Names of Business Owners/Partners/Officers - Social Security Number(s) Required for Owners/Partners:

Name	Social Security Number	Address	% Owned
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Signature of Owner/Partner/Officer: _____ Date: _____

GENERAL INSTRUCTIONS

Part I - Individual:

- (1) Department records will be updated to reflect the change of address as soon as possible after receipt of this form. If you wish this change to be effective on a specific date, indicate the date.
- (2) Provide complete name and Social Security Number. This will enable the Department of Revenue to locate your records.
- (3) Complete prior name on Line #3 in the case of a legal name change (enclose a copy of name change document), marriage or divorce. Indicate the full name used previously.
- (4) Signatures are required from each person affected by the change of address.

MAIL TO: SC DEPARTMENT OF REVENUE, INCOME TAX, COLUMBIA, S.C. 29214-0015

Part II - Business:

- (1) A change of ownership requires the new owner to register for all new tax accounts. Tax accounts cannot be transferred from one owner to another. The new owner will be required to complete a Business Tax Application, Form SCTC-111.
- (2) The following location changes will require the issuance of a new Sales Tax Retail License:
 - A change in location from one county to another within South Carolina;
 - A change from an out-of-state location to a location within South Carolina; or
 - A change from a location within South Carolina to an out-of-state location.These changes require the return of your current license; a new license will be issued with the corrected information. Attach the current license to this form.
- (3) **Provide the current South Carolina Account numbers for each account to which the change applies. Attach a separate sheet if needed.**
- (4) Provide the Federal Employer Identification Number (FEIN) and full name of the business as registered with the Department of Revenue. Any corporate name provided should be the same name registered with the South Carolina Secretary of State.
- (5) Lines 6 and 7 should reflect the actual physical address of the business. Do not use a post office box. The county for the location is required.
- (6) Line 12 should list a specific description of the business activity.
- (7) Line 13 should reflect the location of the books/records of the business. Provide the name of the person responsible for the care of the book/records.
- (8) Update the current owners/partners/officers of the business on Line 14.
- (9) The signature of an owner/partner/officer (or authorized representative) is required.

MAIL TO: SC DEPARTMENT OF REVENUE, ATTN: LICENSE & REGISTRATION, COLUMBIA, SC 29214-0140

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Basic Withholding Tax Workshop

Need Help Completing Your Withholding Tax Returns?

We offer **FREE Basic Withholding Tax Workshops**. You can learn to correctly prepare and file your state withholding returns.

Workshops are held in Columbia at 301 Gervais Street (inside the State Museum Building) from 9:00 until noon.

Check our website, www.sctax.org, for dates and times of the workshops. **The dates and times are subject to change.**

To register for the workshop:

By E-mail - TaxPayerEd@sctax.org

By Telephone - (803) 898-5593

By Mail - download a copy of the registration form from our website: www.sctax.org

Click on Tax Workshops and select Withholding Tax Workshops.

Directions to our location can also be found here.

Taxpayer Service Centers

(Hours of Operation 8:30 a.m - 5:00 p.m. EST)

Contact the South Carolina Department of Revenue's Call Center at (803) 898-5000 or visit our website: www.sctax.org

MAIN OFFICE

Columbia Mill Building
301 Gervais Street
P.O. Box 125
Columbia, SC 29214
(803) 898-5000

GREENVILLE

545 N. Pleasantburg Dr.
Greenville, SC 29607
(864) 241-1200

MYRTLE BEACH

1330 Howard Pkwy
Myrtle Beach, SC 29577
(843) 839-2960

CHARLESTON

South Park Office Building
One South Park Circle, Suite 100
Charleston, SC 29407
(843) 852-3600

ROCK HILL

Business and Technology Center
454 South Anderson Rd., Ste 202
P.O. Box 12099
Rock Hill, SC 29731
(803) 324-7641

FLORENCE

1452 West Evans Street
P.O. Box 5418
Florence, SC 29502
(843) 661-4850