

South Carolina Department of Revenue

2007 WITHHOLDING BOOKLET

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

www.sctax.org



- ePAY is here! (www.sctax.org)
- Pay online 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 Withholding tax return?
- To file by touchtone telephone, dial (803) 898-5918.
- See instructions on page 9.

THIS BOOKLET CONTAINS WITHHOLDING FORMS AND PAYMENT COUPONS

Table of Contents Page

Amended Returns	7
Business Tax TeleFile	9
Closing Account	8
Filing Returns	6
General Instructions	4
Important Information	3
Making Payments.....	5
Notices/Assessments	8
Penalties and Interest	8
Refunds.....	7
Taxpayer Bill of Rights	2
Taxpayer Service Centers	Back Cover
What's New.....	1
Where Can You Get Help	10

Forms

WH-1605	Quarterly Tax Returns (1st, 2nd, and 3rd)
WH-1606	Fourth Quarter/Annual Reconciliation
WH-1612	W-2/Magnetic Media Transmittal Document
WH-1601	Withholding Tax Payment Coupons
WH-1605A	Amended Quarterly Tax Return
WH-1606A	Amended Fourth Quarter/Annual Reconciliation
WH-400	Withholding Tax Booklet Reorder Form
C-278	Account Closing Form
SC8822.....	Change of Address/Business Location
WH-1603	Withholding Tax Tables

NOTE: 2007 Withholding Tables are the same as the 2006 Tables

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	

WHAT'S NEW & NOT SO NEW

Electronic
Paying



24 Withholding payments or more in a year must pay electronically: SC Code of Law Section 12-8-1520(D) (effective January 1, 2006) states that a withholding agent making 24 or more payments in a year must make their payments electronically. You may make your withholding payments using either one of our electronic methods of payment – ePAY or Electronic Funds Transfer (EFT). There is no fee charged to use either method.

Payments may be made from our website **www.sctax.org** through our ePAY system. Simply click on the section of our homepage titled DORePAY Electronic Payment System. There is no registration required in order to use ePAY. Payments made through ePAY use either bank draft (Electronic Funds Withdrawal) or a credit card.

To make your payments by Electronic Funds Transfer (EFT), complete the application (D-128) and submit it to SCDOR. When your application has been processed, you will receive information explaining how to make your payments using either the telephone or the internet.

Electronic filing of returns for Withholding:

In April 2006 SCDOR unveiled a new way for withholding agents/employers to file their quarterly withholding tax returns (WH-1605 or WH-1606). This is a quick and easy way to file your return. There is no fee charged or pre-registration required to use this program. Returns are not lost in the mail and are posted to your withholding account more quickly. Simply go to our website, **www.sctax.org** and click on the electronic filing logo for e-Withholding.



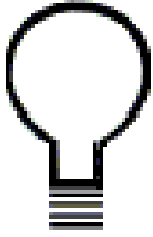
IMPORTANT!

Use ePAY to make withholding payments only.

Use eWithholding to file the quarterly withholding returns (WH-1605 and WH-1606).

Filing of 100 or more Withholding returns must be done electronically:

SC Code of Law 12-54-250(F) (*effective for tax years beginning on or after January 1, 2007*) states that a tax return preparer who prepares 100 or more returns for a tax period for the same tax year must submit all returns by electronic means. In order to file your returns electronically, you must use our Withholding Batch Filing program. To receive information about the program, go to our website, **www.sctax.org** and select Withholding. From there select Other Topics and then select Withholding Batch Filing program. You can view or download a copy of the booklet from here.



Annual Filers:

The Internal Revenue Service has changed their 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, please visit our website at **www.sctax.org** and click on Withholding. Then select Other Topics.

W-4 Information:

South Carolina continues to require W-4's be sent in per SC Code of Law Section 12-8-1030(A) (1). You must furnish a copy of the W-4's with 10 or more exemptions or those thought to be fraudulent to the South Carolina Department of Revenue within 30 days of receipt. You are no longer required to send copies of W-4's to the IRS.

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 W-4, falsely claiming exempt status, claiming more exemptions than they are entitled to, and requesting a waiver from withholding to which they are not entitled.

Remember: South Carolina does not have a separate W-4 form. We accept the federal form.

Taxpayers' Bill Of Rights

- You have the right to apply for relief or assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The Taxpayer Rights' Advocate is responsible for the resolution of taxpayer complaints and problems. Under certain conditions, the advocate may postpone until resolution any actions determined to cause you irreparable loss.
- 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.

IMPORTANT INFORMATION

GENERAL

- 2007 withholding tax tables are the same as 2006.
- 2007 withholding tax forms have been modified. DO NOT use prior year forms.
- All nine digits of the SC withholding number (25999999-9) are required when submitting returns and payments with the exception of payments made by EFT which only require the first 8 digits.
- A business with no employees can remain open even when the withholding account is closed.
- If you move, send South Carolina Department of Revenue (SCDOR) your change of address information on SC8822 (Change of Address/Business Location).

W-2, W-4 and 1099 FORMS

- W-2s are not due until the end of February to the SCDOR.
- There is no separate South Carolina W-4 form. The IRS provides W-4 forms.
- Only 1099 forms that show SC withholding tax should be sent to SCDOR.

PAYMENTS

- Do not take withholding payments to your bank. If paying by check, mail payment and coupon (WH-1601) to SCDOR.
- Only use 2007 pre-printed WH-1601s.
- The Quarter is determined by paycheck dates (check dates).
- When making electronic payments, **do not submit a paper WH-1601.**
- If making 24 withholding payments or more in a year, you must pay electronically.

RETURNS

- Returns (WH-1605 and WH-1606) must be filed if your withholding account is open even if there is no withholding.
- Amended returns (WH-1605A and WH-1606A) 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 NOT filed for 4th quarter . . . use WH-1606.
- WH-1606: Complete top portion (lines 1-6) for fourth quarter, bottom portion (lines 7-10) for annual information.
- Be sure to use the correct preprinted form for each quarter.

CLOSING

- You must close the withholding account if the business is sold or you no longer have employees.
- There is no cost to open or close a withholding account.

For more on these topics see the detailed information contained in this booklet.

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 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%)

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.

W-4 REQUIREMENTS:

The IRS provides W-4 forms. There is no separate SC W-4 form. 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 W-4 form should be completed. If claiming a different number of exemptions for state than federal, a separate W-4 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 SCDOR to withhold at a different rate.

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. 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 ePay or EFT by their due date.

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, your payment is due at the same time that your federal payment is due. **You may no longer make SC Withholding payments at your financial institution.** Payments may be made in the following ways:

- 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 ePay logo. There is no pre-registration to use this feature.
- EFT - Payments can be made by internet or telephone. You must first register by contacting our EFT office at 1-800-476-0311 or 898-5740 if in the Columbia calling area.
- SCDOR - You may make your payment directly to the SCDOR using the Withholding Tax Payment coupon (WH-1601) when making a payment during the quarter. If you are required to make quarterly federal payments, you may make quarterly state withholding payments directly to SCDOR with the SC Withholding Quarterly Tax Return (WH-1605) or the SC Withholding Fourth Quarter/Annual Reconciliation (WH-1606). Mail payments to the address on the coupon or return.

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. These payments can be made one of several ways:

- 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 ePay logo. There is no pre-registration to use this feature.
- EFT - Payments can be made by internet or telephone. You must first register by contacting our EFT office at 1-800-476-0311 or 898-5740 if in the Columbia calling area.
- SCDOR - You can make your payment directly to the SCDOR using the Withholding Tax Payment Coupon (WH-1601) if making monthly payments or with the Quarterly reconciliation (WH-1605) or the Fourth Quarter/Annual reconciliation (WH-1606) if making quarterly payments.

Completing WH-1601 Tax Payment:

The date of the employee's paycheck determines the quarter that should be entered on the WH-1601.

For Example: If the paycheck is dated 3-30-07, select the 1st quarter on the WH-1601. Even if you are making this payment in April, this is a 1st quarter payment.

Example:

WH-1601
(Rev. 8/21/06)
3127

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC WITHHOLDING TAX PAYMENT

Darken Quarter (Required)
Pay Check Date Determines Quarter

<input checked="" 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

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

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 is SC information for the FOURTH QUARTER ONLY. DO NOT include federal or unemployment tax information in this total. Lines 7-10 is SC withholding tax information for the entire year which is obtained from W-2s and only 1099s that have SC income tax withheld.

QUARTER	DUE DATE
Oct-Dec	Last Day of February

- Electronic Filing - You may file using e-Withholding or TeleFile if you have a zero amount due on line 6 or a refund due on line 3. When filing your 4th quarter annual return electronically, the W-2s and 1099s should be submitted with WH-1612 (W-2/Magnetic Media Transmittal Document) which is included in this booklet.
- Mag Media and W-2's - Employers/withholding agents (resident and nonresident) with more than 250 W-2s must submit them by magnetic media. WH-1612 (W-2/Magnetic Media Transmittal Document) must accompany the magnetic media. Only MMREF format will be accepted. The state closely follows the federal guidelines for magnetic media. See the State RS-1 Specifications on our website under Publications.

METHODS OF FILING

- e-Withholding
- TeleFile
- By mail

COMPLETING WH-1605 AND WH-1606:

Use the pre-printed returns you have received in your booklet. 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

AMENDED RETURNS (WH-1605A and WH-1606A)

- File these returns only if corrections need to be made to an original return that has already been filed.
- **DO NOT** use an amended return if an original has not been filed.
- No amended WH-1606A is necessary if only correcting the wage amount (Line 9).
- An amended return cannot be electronically filed.
- Refunds will not be issued to the withholding agent due to corrected W-2s.

REFUNDS

(See South Carolina Code of Laws 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 W-2 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 W-2Cs (corrected W-2s) 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 their 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 W-2 was issued showing the wages and withholding for South Carolina. Since the wages are taxable in the other state, a W-2C 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 W-2 for South Carolina on company letterhead explaining that the wages were earned in another state. A W-2 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 W-2C and the letter decreasing the wages and claiming the withholding and a refund will be issued. The tax owed to the other state would be paid by the employee when filing that individual income tax return.

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. Return and check must be mailed in the same envelope.

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

NOTICES/ASSESSMENTS

- Proposed Notices of Adjustment (PNOA) are issued for underpayments/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 receive a Failure to File Notice, you can file by e-Withholding, TeleFile, or mail your return.
- If no reply is received to the Failure to File Notice, the SCDOR will issue an estimated assessment. You can file your return by e-Withholding, TeleFile or mail your return/payment to SCDOR.
- Twenty (20) 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.
- Failure to file and/or pay taxes may result in revocation of your SCDOR licenses.
- You may be contacted by SCDOR personnel at any time during this process by phone or in person.

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 of laws 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 of Laws 12-54-43(D)
- C. Failure to timely deposit during the quarter: \$10 to \$1,000. See SC Code of Laws 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:

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 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 or you no longer have employees.



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

WH-1616

(Rev. 8/22/06)
3378

(803) 898-5918



As a South Carolina Business owner you have the option of filing your withholding tax return 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 receive a confirmation number.
9. Filing is NOT COMPLETE until PIN is Re-entered... 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, W-2s and 1099s (with state tax withheld).
5. Re-enter PIN to complete filing and receive a confirmation number.
6. Filing is NOT COMPLETE until PIN is Re-entered... 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!

This process is virtually paperless and takes only minutes to complete. "How To Instructions" and "FAQs" are posted on our website at www.sctax.org under "**Electronic Services > Withholding**". For tax related issues, contact the DOR Withholding Tax Help Line at (803) 898-5752. For TeleFile support issues, contact the Electronic Help Desk at (803) 898-5740.



WHERE CAN YOU GET HELP?

INTERNET:

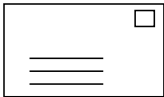
South Carolina Department of Revenue website
Official South Carolina State Government website
South Carolina Business One Stop

www.sctax.org
www.myscgov.com
www.scbos.com



BY TELEPHONE:

Forms by FAX - Columbia area.....	(803) 898-5320
Forms by FAX - Statewide.....	1-800-768-3676
Withholding Tax Registration.....	(803) 898-5872
Withholding General Questions.....	(803) 898-5752
Withholding Technical Questions.....	(803) 898-5383
Electronic Help Desk- Columbia area.....	(803) 898-5740
Electronic Help Desk- Outside Columbia area.....	1-800-476-0311
Magnetic Media Questions (General).....	(803) 896-1174
IRS Business Information.....	1-800-829-4933
Employment Security Commission (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
SC-8822 - Change of Address/Business Location.....	9015
WH-400 - WH Tax Booklet Reorder Form.....	8003
WH-1605 - SC WH Quarterly Tax Return.....	8006
WH-1606 - SC WH 4th Qtr/Annual Reconciliation.....	8008
WH-1612 - W-2/Magnetic Media.....	8010
WH-1605A - SC WH Amended Qtrly Tax Return	8007
WH-1606A - SC WH Amended 4th Qtr/Annual Reconciliation.....	8009
WH-1601X - SC Withholding Tax Payment.....	8004
WH-1603 - Withholding Tax Tables.....	8005



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**2007 SC WITHHOLDING
QUARTERLY TAX RETURN**

WH-1605
(Rev. 9/20/06)
3129

SC WITHHOLDING NO.

QUARTER AND YEAR

FEI NO.

DUE ON OR BEFORE

FOR OFFICE USE ONLY

Use **BLACK INK 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.

QUARTERLY SC STATE INCOME TAX INFORMATION:

CLIP CHECK HERE

- | | | | | | |
|----|--|----|---|----------------------|---|
| 1. | Quarterly SC state income tax withheld (all sources) | 1. | ▶ | <input type="text"/> | . |
| 2. | SC state income tax deposits or payments. | 2. | ▶ | <input type="text"/> | . |
| 3. | SC REFUND (If line 2 is greater than line 1, enter difference.) REFUND | 3. | ▶ | <input type="text"/> | . |
| 4. | SC TAX DUE (If line 2 is less than line 1, enter difference.) | 4. | ▶ | <input type="text"/> | . |
| 5. | Penalty _____ and interest due _____ | 5. | ▶ | <input type="text"/> | . |
| 6. | Net SC state income tax, penalty, and interest due (line 4 plus line 5) | 6. | ▶ | <input type="text"/> | . |

14-0809

See instructions for information on methods for filing returns.

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.

Sign Here Signature _____ Name _____ Date / /

Telephone () _____ Title _____

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



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**2007 SC WITHHOLDING FOURTH
QUARTER/ANNUAL RECONCILIATION**

WH-1606
(Rev. 9/20/06)
3131

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

SC WITHHOLDING NO.

QUARTER AND YEAR

FEI NO.

DUE ON OR BEFORE

FOR OFFICE USE ONLY	
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Use BLACK INK 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.

CLIP CHECK, W-2s and 1099s HERE

4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:

1. 4th Quarter SC state income tax withheld (all sources) . . .	1.	▶	<input type="text"/>	.
2. SC state income tax deposits or payments	2.	▶	<input type="text"/>	.
3. SC REFUND (If line 2 is greater than line 1, enter difference.) REFUND	3.	▶	<input type="text"/>	.
4. SC TAX DUE (If line 2 is less than line 1, enter difference.)	4.	▶	<input type="text"/>	.
5. Penalty _____ and interest due _____	5.	▶	<input type="text"/>	.
6. Net SC state income tax, penalty, and interest due (line 4 plus line 5)	6.	▶	<input type="text"/>	.

14-0809

See instructions for information on methods for filing returns.

ANNUAL SC STATE RECONCILIATION INFORMATION

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

8. Total SC state income tax WITHHELD from all quarters reported from W-2s and 1099s. (This should equal the total of line 7.)	8.	▶	<input type="text"/>	.
9. Total SC WAGES from W-2s and 1099 income.	9.	▶	<input type="text"/>	.
10. Number of wage and tax statements.	10.	▶	<input type="text"/>	

Enclose W-2s and 1099s with state tax withheld

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.

Sign Here Signature _____ Name _____ Date / /
 Telephone () _____ Title _____

INSTRUCTIONS FOR PREPARING FOURTH QUARTER/ANNUAL RECONCILIATION (ORIGINAL WH-1606)

METHODS FOR FILING RETURNS:

eWithholding - You may file your return on our website by simply clicking on the electronic filing logo for eWithholding. If you owe money with this return, you will be required to pay at the time of filing. You may pay by bank draft or credit card. Our website address is **www.sctax.org**.

TeleFile - You may file your return by telephone if you have a zero amount due on line 6 or a refund shown on line 3. You may TeleFile by calling (803) 898-5918.

Paper - If filing by paper, you should complete the WH-1606 and mail to the SCDOR at the address listed on the front of the form.

If filing by eWithholding or TeleFile, send in your SC W-2s and 1099s with a completed WH-1612. If you do not file using eWithholding or Telefile and you have less than 250 W-2s, submit them with the WH-1606. Employers/withholding agents with 250 or more W-2s or 1099s (with state tax withheld) should submit them using magnetic media. See transmittal form WH-1612.



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.**

Do Not Use WH-1605 to file 4th quarter information. Use WH-1606.

DUE DATE: Fourth Quarter/Annual Reconciliation.....Last day of February

4TH QUARTER:

- Line 1 Enter total **SC state** income tax withheld from all sources.
- Line 2 Enter total **SC state** income tax deposits or payments made.
- 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 total SC tax withheld for each quarter.
- Line 8 Enter the total **SC state income tax withheld** from all quarters reported from W-2 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 W-2s and 1099 income.
- Line 10 Enter the total number of wage and tax statements. **Enclose W-2s and 1099s.**
(Use state copy of W-2 forms). This total should also include the 1099s that show SC state tax withheld.

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, 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. All "**SIGN HERE**" information must be given. 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 the return, its attachments, any notices, adjustments or assessments with the preparer whose name is provided.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**W-2 / MAGNETIC MEDIA
TRANSMITTAL DOCUMENT**

WH-1612
(Rev. 8/29/06)
3331

SC WITHHOLDING NO.

YEAR

FEB 29, 2008

FEI NO.

DUE DATE

When to use this form:

- Use this form as a transmittal document when sending in W-2 & 1099 (with state tax withheld) information on magnetic media.
- Use this form as a transmittal document when sending in paper copies of W-2 & 1099 (with state tax withheld) information if you e-Filed or TeleFiled your Fourth Quarter/Annual Reconciliation (WH-1606).

IMPORTANT

- South Carolina Code of Laws Section 12-8-1550 requires wage and tax information to be submitted to the South Carolina Department of Revenue on magnetic media **if the withholding agent is required to do so by the IRS.**
- WH-1612 should be completed and submitted with magnetic media or paper W-2s and 1099s (with state tax withheld), on or before the last day of February.

MAGNETIC MEDIA

Only MMREF format will be accepted.

DO NOT Submit WH-1606 with the magnetic media. Please mail it separately to the address listed on the WH-1606.

Number of reporting media filed: _____ Magnetic tape(s) _____ Diskette(s) _____ Cartridge(s) _____ CD ROM

Type of data being reported (check only one): _____ W-2 original _____ W-2c for W-2

Contact Person:

Name _____ Phone Number () _____

Totals from W-2s and 1099s (with state tax withheld)

SC State income tax withheld \$ _____
Wages, tips & other compensation \$ _____
Number of W-2s and 1099s (with state tax withheld) _____

PAPER W-2s and 1099s (with state tax withheld)

Complete this section if submitting paper W-2s and 1099s (with state tax withheld). See instructions on back.

Totals from W-2s and 1099s (with state tax withheld)

SC State income tax withheld \$ _____
Wages, tips & other compensation \$ _____
Number of W-2s and 1099s (with state tax withheld) _____

INSTRUCTIONS

Please complete this form as directed and submit with your magnetic media or paper W-2s and 1099s (with state tax withheld).

Do **Not** submit WH-1606 with this form if submitting magnetic media. Please mail the WH-1606 to the address on the form.

WHO NEEDS TO FILE MAGNETIC MEDIA:

South Carolina Code 12-8-1550 provides that where information is required to be submitted to the Internal Revenue Service on magnetic media, the information must also be submitted to the South Carolina Department of Revenue (SCDOR) on magnetic media.

- Employers with 250 or more W-2s or 1099s should submit on magnetic media.
- Employers who issue 25 or fewer W-2s to SC employees in a calendar year or who issue 25 or fewer 1099s with SC withholding in a calendar year may submit the W-2s or 1099s to the Department on traditional paper forms or by magnetic media.

MAGNETIC MEDIA

- Indicate the number of tapes, cartridges or diskettes covered by this transmittal.
- Indicate whether this file contains original or corrected data.
- Enter name, and telephone number of the person to contact concerning the magnetic media file.
- Enter the total for all W-2s and 1099s, wages, tips, etc. and SC state income tax withheld from all sources.

See complete **Magnetic Media Specifications** in SCDOR Package **RS-1**. A complete package is available on our website at www.sctax.org under Publications or through Fax on Demand forms ordering, 1-800-768-3676 or in Columbia 898-5320, Document Retrieval Number 9052. The WH-1612, W-2/Magnetic Media Transmittal Document, should accompany the magnetic media. The due date for filing the WH-1612 with the magnetic media is on or before the last day of February.

IF YOU ARE FILING BY MAGNETIC MEDIA, MAIL TO:

SC Department of Revenue
Mag Media
Columbia SC 29214-0022

PAPER W-2s AND 1099s

- If you are filing your return (WH-1606) by e-File or TeleFile, send your paper W-2s or 1099s (showing state tax withheld) with this form.
- Complete the bottom portion of this form with the state tax withheld; wages, tips and other compensation; and the number of W-2s and 1099s (if they show state tax withheld).
- If you are using a non-preprinted WH-1612, complete the top portion of the form with the name and address of the company, the SC Withholding number, the federal identification number and the year for which you are filing. This information is already on a pre-printed form.
- Send copies of 1099s only if they show SC state tax withheld.

IF YOU ARE FILING PAPER W-2s AND 1099s, MAIL TO:

SC Department of Revenue
Withholding
Columbia SC 29214-0004

For general information regarding magnetic media, contact this office at (803)896-1174.



Pay Online Using ePay at www.sctax.org
 STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
SC WITHHOLDING TAX PAYMENT

WH-1601
 (Rev. 9/20/06)
 3127

SC WITHHOLDING NO.

FEI NUMBER

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

ENTER PAYMENT AMOUNT

14-0811

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Signature _____ Date _____

Phone _____

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

31271026

..... detach here



Pay Online Using ePay at www.sctax.org
 STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
SC WITHHOLDING TAX PAYMENT

WH-1601
 (Rev. 9/20/06)
 3127

SC WITHHOLDING NO.

FEI NUMBER

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

ENTER PAYMENT AMOUNT

14-0811

--

Signature _____ Date _____

Phone _____

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

31271026

..... detach here



Pay Online Using ePay at www.sctax.org
 STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
SC WITHHOLDING TAX PAYMENT

WH-1601
 (Rev. 9/20/06)
 3127

SC WITHHOLDING NO.

FEI NUMBER

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

ENTER PAYMENT AMOUNT

14-0811

--

Signature _____ Date _____

Phone _____

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

31271026



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SC WITHHOLDING
AMENDED QUARTERLY TAX RETURN
Only Use This Form If You Are Reporting A Change To A
Previously Filed Return.

WH-1605A
(Rev. 9/20/06)
3335

SC WITHHOLDING NO.

QUARTER

Jan, Feb, Mar

Apr, May, Jun

Jul, Aug, Sep

FEI NO.

YEAR _____

FOR OFFICE USE ONLY

Use BLACK INK ONLY.

Do not enter negative numbers.

You **CANNOT** use e-Withholding or TeleFile to file an amended return.

AMENDED QUARTERLY SC STATE INCOME TAX INFORMATION:

CLIP CHECK HERE

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

14-0809

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.

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

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

INSTRUCTIONS FOR PREPARING QUARTERLY RECONCILIATIONS (AMENDED WH-1605A)

SPECIAL INSTRUCTIONS FOR AMENDED RETURNS:

- **Only** use WH-1605A (amended return) to correct **previously filed returns**.
- You **CANNOT** file a WH-1605A (amended return) by e-Withholding or TeleFile.
- An overpayment resulting from an amended return will generate a refund if the amended return is filed prior to the issuance of original W-2 forms or 1099s. (showing state tax withheld).
- Any additional **SC state** income tax due should be paid with the amended return. An assessment notice will be generated for any remaining **SC state** income tax, penalty, and interest due.

QUARTERLY:

- Line 1 Enter total **SC state** income tax withheld from all sources.
- Line 2 Enter total **SC state** income tax deposits or payments made.
- 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, 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. All "**SIGN HERE**" information must be given. 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 the 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 the return, its attachments, any notices, adjustments or assessments with the preparer whose name is provided.



STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
SC WITHHOLDING AMENDED
FOURTH QUARTER/ANNUAL RECONCILIATION
 Only Use This Form If You Are Reporting A Change To A
 Previously Filed Return.

WH-1606A

(Rev. 9/20/06)
 3336

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

SC WITHHOLDING NO.

QUARTER AND YEAR

FEI NO.

DUE ON OR BEFORE

FOR OFFICE USE ONLY

Use BLACK INK ONLY.

Do not enter negative numbers.

You **CANNOT** use e-Withholding or TeleFile to file an amended return.

CLIP CHECK, W-2s and 1099s HERE

AMENDED 4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:

- | | | | |
|--|---|----------------------|---|
| 1. 4TH Quarter SC state income tax withheld (all sources) . . . 1. | ▶ | <input type="text"/> | . |
| 2. SC state income tax deposits or payments 2. | ▶ | <input type="text"/> | . |
| 3. SC REFUND (If line 2 is greater than line 1, enter difference.) REFUND 3. | ▶ | <input type="text"/> | . |
| 4. SC TAX DUE (If line 2 is less than line 1, enter difference.) 4. | ▶ | <input type="text"/> | . |
| 5. Penalty _____ and interest due _____ 5. | ▶ | <input type="text"/> | . |
| 6. Net SC state income tax, penalty, and interest due (line 4 plus line 5) 6. | ▶ | <input type="text"/> | . |

14-0809

AMENDED ANNUAL SC STATE RECONCILIATION INFORMATION

7. Recap of South Carolina tax withheld by quarter.
- | | |
|-----------------|-----------------|
| JAN - MAR _____ | JUL - SEP _____ |
| APR - JUN _____ | OCT - DEC _____ |
8. Total SC state income tax **WITHHELD** from all quarters reported from W-2s and 1099s. **(This should equal the total of line 7.)** 8. ▶ .
9. Total **SC WAGES** from W-2s and 1099 income. 9. ▶ .
10. Number of wage and tax statements 10. ▶

Enclose W-2s and 1099s with state tax withheld

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.

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

INSTRUCTIONS FOR PREPARING FOURTH QUARTER/ANNUAL RECONCILIATION (AMENDED WH-1606A)

SPECIAL INSTRUCTIONS FOR AMENDED RETURNS:

- **Only** use WH-1606A (amended return) to correct **previously filed returns**.
- You **CANNOT** file a WH-1606A (amended return) by e-Withholding or TeleFile.
- An overpayment resulting from an amended return will generate a refund if the amended return is filed prior to the issuance of original W-2 forms or 1099s. (showing state tax withheld).
- Any additional **SC state** income tax due should be paid with the amended return. An assessment notice will be generated for any remaining **SC state** income tax, penalty, and interest due.
- Use WH-1606A when amending information only for the withholding amounts (Lines 1-8). No amended return is necessary if only correcting the wage amount (Line 9).

4TH QUARTER:

- Line 1 Enter total **SC state** income tax withheld from all sources.
- Line 2 Enter total **SC state** income tax deposits or payments made.
- 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 total SC tax withheld for each quarter.
- Line 8 Enter the total **SC state income tax withheld** from all quarters reported from W-2 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 W-2s and 1099 income.
- Line 10 Enter the total number of wage and tax statements. Enclose W-2s and 1099s.
(Use state copy of W-2 forms). This total should also include the 1099s that show SC state tax withheld.

TO AVOID DELAYS IN PROCESSING YOUR RETURN(S):

- Must be prepared with **BLACK INK**.
- Do not staple attachments.
- Must have all numbers written clearly inside the blocks (for scanner accuracy).
- Must **NOT contain slashes, dashes, 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. All "**SIGN HERE**" information must be given. 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 the return, its attachments, any notices, adjustments or assessments with the preparer whose name is provided.



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

NAME AND ADDRESS

SC WITHHOLDING NO.

YEAR

Mail this form to reorder a preprinted withholding booklet if the business mailing address listed above is correct. Allow three (3) weeks for delivery.

Do not mail this form if your mailing address has changed and the address listed above is incorrect. Complete the SC8822 (Change of Address/Business Location) and return to the SC Department of Revenue. A new Withholding booklet will be sent to your new address after receiving the change of address information. Allow three (3) weeks for delivery.

For each open SC Withholding **account**, a new booklet for the next year is automatically ordered and mailed to the last address on file by the first week of January. **No reorder is necessary.**

After Wednesday of the last full week of October, preprinted Withholding booklets can no longer be ordered for the current year.

NEED TO FILE OR PAY QUICKLY?

Optional Filing Methods:

- If you need to file your quarterly and/or annual withholding tax return and you do not have the preprinted form, you may file by using our e-Withholding program from our website, **www.sctax.org** or by using our TeleFile program.
- If you need a paper copy of the quarterly tax return to report your quarterly withholdings, you may obtain one from our website, **www.sctax.org** under Withholding<Forms and select the form that you need.

Optional Payment Methods:

If you need to make a payment and you do not have a preprinted current year payment coupon (WH-1601), consider using one of our electronic methods for making state withholding payments.

- Our electronic payment system can be accessed online at our website, **www.sctax.org**, by clicking on DORePAY (Electronic Payment System). You may pay by either credit card or electronic funds withdrawal (bank draft) using this option. No prior registration is required.
- Another option is the Electronic Funds Transfer (EFT) method. Prior registration **is required** for this option. Call 1-800-476-0311 for more information.
- If you need a paper copy of the payment coupon, you may obtain one from our website, **www.sctax.org** under Withholding<Forms<WH-1601X (SC Withholding Tax Payment Coupon).



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
ACCOUNT CLOSING FORM

C-278
(Rev. 7/28/06)
6218

Mail to: South Carolina Department of Revenue, Registration Unit, 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.

Check applicable boxes and fill in the account number and date.

IS OWNER OUT OF BUSINESS IN SOUTH CAROLINA COMPLETELY? CHECK ONE: YES NO

HOW MANY RETAIL SALES LOCATIONS WILL **CONTINUE** TO OPERATE IN SOUTH CAROLINA UNDER YOUR OWNERSHIP? _____
ONLY PROVIDE THE NINE DIGIT ACCOUNT NUMBER(S) ISSUED TO YOU BY THE DEPARTMENT OF REVENUE IN THE SPACE BELOW.

- | | | |
|--|--------------------------|------------------------------|
| <input type="checkbox"/> Sales (attach retail license) | File/Account # <u>0</u> | Permanent Closing Date _____ |
| <input type="checkbox"/> Withholding | File/Account # <u>25</u> | Date of Final Check _____ |
| <input type="checkbox"/> Admission _____ | File/Account # <u>8</u> | 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 _____ |

1. SSN OR FEI NUMBER:	2. SID:		
3. OWNER, PARTNERS OR CORPORATE NAME:	4. CURRENT TELEPHONE NUMBER: ()		
5. NAME OF BUSINESS (DOING BUSINESS AS):			
6. PRESENT PHYSICAL LOCATION OF BUSINESS/STREET ADDRESS TO BE CLOSED:			
7. CITY	COUNTY	STATE	ZIP
If business has been sold, complete section below:			
8. PURCHASER'S NAME:	9. TELEPHONE NUMBER: ()		
10. PURCHASER'S OR OWNER'S STREET ADDRESS TO BE CLOSED:			
11. 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 803-898-5872.

IMPORTANT: This information **MUST** be received to properly close your account.

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

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

Instructions

- Make sure that all applicable sections of the C-278 are accurately completed.
- 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 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 the Articles of Withdrawal 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 such Articles of Dissolution or Withdrawal. A schedule must accompany the final return 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	Account No.	Permanent Closing Date	Business Address
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Mail to: South Carolina Department of Revenue, Registration Unit, 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.

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

11. Description of Business Activity: _____

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

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

13. 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 _____

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 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 5 and 6 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 11 should list a specific description of the business activity.
- (7) Line 12 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 13.
- (9) The signature of an owner/partner/officer (or authorized representative) is required.

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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) 898-5450

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

CHARLESTON

Southpark Office Building
3 Southpark Circle, Ste 202
Charleston, SC 29407
(843) 852-3600

FLORENCE

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

GREENVILLE

211 Century Drive, Ste 210-B
Greenville, SC 29607
(864) 241-1200

MYRTLE BEACH

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

ROCK HILL

Business and Technology Center
454 South Anderson Rd., Ste 202
P.O. Box 12099
Rock Hill, SC 29731
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