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

WH-1606
(Rev. 9/21/07)
3131

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

SC WITHHOLDING NO.

QUARTER AND YEAR

Form box for SC WITHHOLDING NO.

Form box for QUARTER AND YEAR

FEI NO.

DUE ON OR BEFORE

FOR OFFICE USE ONLY

Check if change of address

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.

4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:

- 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

CLIP CHECK HERE

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 APR - JUN JUL - SEP OCT - DEC

- 8. Total SC state income tax WITHHELD from all quarters reported
9. Total SC WAGES from W-2s and 1099 income.
10. Number of wage and tax statements.

Submit W-2s and 1099s (with state tax withheld) with WH-1612.

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 Telephone Name Title Date

31311020

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. Send in your SC W-2s and 1099s with a completed WH-1612. 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. **Submit W-2s and 1099s (with state tax withheld) with WH-1612.**
(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.