

South Carolina

2005

WITHHOLDING BOOKLET

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

www.sctax.org



- ePAY is here! (www.sctax.org)
- Pay on line by credit card or electronic funds withdrawal (Bank Draft)
- It's fast, safe and easy.

**BUSINESS
TAX
TELEFILE**



- Do you have a zero payment amount due with your Withholding tax return?
- To file by telephone, dial 803-898-5918.
- Have your SC Withholding Number and return information available.
- See instructions on page 7.

THIS BOOKLET CONTAINS WITHHOLDING FORMS AND PAYMENT COUPONS

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Forms

- WH-1605 Quarterly Tax Returns (1st, 2nd, and 3rd)
- WH-1606 Fourth Quarter/Annual Reconciliation
- WH-1612 Transmitter Summary Report Wage and Tax Information
- 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: 2005 Withholding Tables are the same as the 2004 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	

IMPORTANT INFORMATION

GENERAL

- 2005 withholding tax tables are the same as 2004.
- 2005 withholding tax forms have been modified. DO NOT use prior year forms.
- 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-2's are not due until the end of February to the SCDOR. However, you must provide the appropriate copies of the W-2 to your employees and 1099 forms to payees by the end of January.
- There is no separate South Carolina W-4 form. The IRS provides W-4 forms.
- Only 1099 forms that show withholding tax should be sent to SCDOR.

PAYMENTS

- The Quarter is determined by paycheck dates (check dates).
- For your convenience, you may record your payments on the inside cover of this book.
- If making electronic payments **do not** submit a paper WH-1601.

RETURNS

- Returns (WH-1605 and WH-1606) must be filed if your state 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.
- 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.
- A WH-1606 (Fourth Quarter/Annual Reconciliation) must be filed if the Withholding account was open for any portion of the calendar year.

CLOSING

- You can close your SC withholding account by using C-278 (Account Closing Form), by entering the close date when filing your return by Business Tax Telefile, or by calling the registration section at (803) 898-5872.
- 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

WHO MUST WITHHOLD:

All employers must withhold tax from employees:

- Wages
- Commissions
- Bonuses

In addition to withholding from wages, SC requires withholding from:

- Payments of prizes or winnings to a resident or nonresident in excess of \$500 (rate to withhold at 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 DORBOS 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.

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

Your SC withholding number will start with a 25 and is a 9 digit number.

You can apply for and receive your federal employer identification number at www.irs.org.

MAKING PAYMENTS - RESIDENT/NONRESIDENT

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

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. 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 800 476-0311 or 898-5740 if in the Columbia calling area.
- Lockbox - You may complete WH-1601 (Withholding Tax Payment Coupon) and deposit at your financial institution. You may only make payments at your financial institution with a preprinted WH-1601. Altered, nonpreprinted, or photocopies of WH-1601 cannot be accepted by the financial institutions. Late payments must be mailed to the South Carolina Department of Revenue (SCDOR) at the address shown on the WH-1601.
- SCDOR - 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).

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 800 476-0311 or 898-5740 if in the Columbia calling area.
- SCDOR - You can make your payment directly to the SCDOR using WH-1601 (Withholding Tax Payment Coupon) if making monthly payments or with the quarterly reconciliation (WH-1605) or the fourth quarter/annual reconciliation (WH-1606) if making quarterly payments.

NOTE: Employers/withholding agents (**resident and nonresident**) whose SC withholding tax exceeds \$15,000 during a quarter must pay by either ePay or EFT by their due date.

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 3-30-05, enter "1" on the WH-1601. Even if you are making this payment in April, this is a 1st quarter payment.

Example:

WH-1601
STATE OF SOUTH CAROLINA (Rev. 6/3/04)
DEPARTMENT OF REVENUE 3127

SC WITHHOLDING TAX PAYMENT

Enter Quarter (Required): Pay Checks Dated	QTR	QTR	YEAR
JAN, FEB, MAR1		1	2005
APR, MAY, JUN2			
JUL, AUG, SEP3			
OCT, NOV, DEC4			

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. Use black or blue ink and write legibly in the blocks.

If you have a zero amount due on line 6 or a refund due on line 3, you can file your return by Business Tax Telefile. Please see the instructions for Business Tax Telefile in this booklet. Business Tax Telefile is a fast, easy way to file your return. A confirmation number is issued to verify that this information was received.

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 the W-2's and 1099's (only 1099's that contain SC income tax withheld). The state copy of the W-2's and 1099's with state tax withheld should accompany this form.

QUARTER	DUE DATE
Oct-Dec	Last Day of February

- Telefile - You may also file the WH-1606 by Business Tax Telefile if you have a zero amount due on line 6 or a refund due on line 3. When filing your return by Business Tax Telefile, the W-2's and 1099's should be submitted with WH-1612 (Transmitter Summary Report/Wage and Tax Information) which is included in this booklet.
- Mag Media and W-2's - Employers/withholding agents (resident and nonresident) with more than 250 W-2's must submit them by magnetic media. WH-1612 (Transmitter Summary Report/Wage and Tax Information) 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.

NOTE: If a payment is due when your quarterly return (WH-1605) or fourth quarter/annual reconciliation (WH-1606) is filed, make your payment using ePay, EFT, or include the payment with the return.

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

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 Telefile if no payment is due or mail your return/payment to SCDOR.
- If no reply is received to the Failure to File Notice, the SCDOR will issue an estimated assessment. You can Telefile if no payment is due or mail your return/payment to SCDOR.
- Twenty (20) days after issuing an assessment, a tax lien may be recorded. The tax lien 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. Always ask for proper identification before discussing your account.

PENALTIES AND INTEREST

Penalties and interest can be determined by using the Penalty and Interest calculator found on our website: www.sctax.org>Electronic Services>Penalty and Interest 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%.
- B. Failure to timely pay tax due: ½% per month (or portion of month) up to maximum of 25%
- C. Failure to timely deposit during the quarter: \$10 to \$1,000

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.

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.
- An amended return cannot be Telefiled.
- Refunds will not be issued to the withholding agent due to corrected W-2's.

CLOSING ACCOUNT

- Close the SC state withholding account if there is no withholding anticipated. 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:

Use C-278 (Account Closing Form).

Telefile taxpayers only, call (803) 898-5918.

Call the Registration Section at (803) 898-5872 and provide closing information.

- 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.

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.
- You are required to provide complete and accurate information when you file your tax returns.
- You are required to keep records to prove the accuracy of your tax returns or to determine your tax liability if you did not file your return.
- You are required to file a return and pay your taxes when they are due.



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

WH-1616

(Rev. 8/23/04)
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.**

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. Enter the quarter being filed.

Example: January - March	enter 03 and year (ccyy)
April - June	enter 06 and year (ccyy)
July - September	enter 09 and year (ccyy)
October - December	enter 12 and year (ccyy)

4. Enter the total state tax withheld from all sources for the quarter you are filing.
5. Enter the deposits or payments made during this quarter.
6. Enter the total refund amount expected.
7. Re-enter your PIN as the electronic signature to receive a confirmation number.
8. Record the confirmation number.
9. Enter the date of your last withholding liability **if you are no longer required to withhold SC Tax.**
10. You're done!

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

1. Complete steps 1 through 6 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 your PIN as the electronic signature to receive a confirmation number.
6. Record the confirmation number.
7. Enter the date of your last withholding liability **if you are no longer required to withhold SC Tax.**
8. You're done!

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 Business Tax TeleFile Help Line at (803) 898-5783.



WHERE CAN YOU GET HELP?

INTERNET:

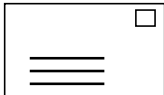
South Carolina Department of Revenue website
Official South Carolina State Government website

www.sctax.org
www.myscgov.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
To Telefile returns.....	(803) 898-5918
Telefile Technical Questions.....	(803) 898-5111
EFT Information - Columbia area.....	(803) 898-5740
EFT Information - outside Columbia area.....	1-800-476-0311
ePay Technical Questions.....	(803) 898-5111
Magnetic Media Questions.....	(803) 898-5821
IRS Business Information.....	1-800-829-4933
Employment Security Commission.....	(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	9004
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 - Transmitter Summary Report Wages and Tax Information.....	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
**SC WITHHOLDING
QUARTERLY TAX RETURN**

WH-1605

(Rev. 8/10/04)
3129

SC WITHHOLDING NO.

QUARTER

FEI NO.

DUE ON OR BEFORE

FOR OFFICE USE ONLY

--

Use black or blue ink ONLY.

(For instructions, see back of form)

NOTE: A "zero" return **MUST BE** filed 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:

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

14-0809

If line 6 is zero, you can file this return using your phone by calling **803-898-5918**.

If you owe SC state income tax on line 6, you can pay by credit card or electronic funds withdrawal on DORePAY at www.sctax.org.

For Field Use Only

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CLIP CHECK HERE

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 wilfully 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

31291511

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

WH-1606

(Rev. 8/10/04)
3131

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

SC WITHHOLDING NO.

QUARTER

FEI NO.

DUE ON OR BEFORE

FOR OFFICE USE ONLY

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Use black or blue ink ONLY. (For instructions, see back of form)

NOTE: A "zero" return **MUST BE** filed 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. Total SC state income tax withheld from all sources | ▶ | <input type="text"/> | . | <input type="text"/> |
| 2. SC state income tax deposits or payments | ▶ | <input type="text"/> | . | <input type="text"/> |
| 3. SC REFUND (If line 2 is greater than line 1, enter difference.) | ▶ | <input type="text"/> | . | <input type="text"/> |
| | | | | REFUND |
| 4. SC TAX DUE (If line 2 is less than line 1, enter difference.) | ▶ | <input type="text"/> | . | <input type="text"/> |
| 5. Penalty _____ and interest due _____ | ▶ | <input type="text"/> | . | <input type="text"/> |
| 6. Net SC state income tax, penalty, and interest due (line 4 plus line 5) | ▶ | <input type="text"/> | . | <input type="text"/> |

14-0809

If line 6 is zero, you can file this return using your telephone by calling **803-898-5918**.

If you owe SC state income tax on line 6, you can pay by credit card or electronic funds withdrawal on DORePAY at www.sctax.org.

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-2's and 1099's. **(This should equal the total of line 7.)** ▶ .
9. Total **SC WAGES** from W-2's and 1099 income. ▶ .
10. Number of wage and tax statements. ▶
- W-2's and (1099's with state tax withheld) See instructions on back.

CLIP CHECK HERE

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 _____

31311517

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
TRANSMITTER SUMMARY REPORT
WAGE AND TAX INFORMATION

WH-1612

(Rev. 6/7/04)
3331

Use this form only if you have filed your WH-1606 by TeleFile and/or you are reporting your wage and tax information by Magnetic Media.

SC WITHHOLDING NO.

YEAR

FEB 28, 2006

FEI NO.

DUE DATE

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 on or before the last day of February.

MAGNETIC MEDIA

DO NOT Submit WH-1606 with the magnetic media. Please mail it separately to the address listed on the WH-1606. **Only MMREF format will be accepted.**

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 () _____

Total Amount of Form W-2 Fields

SC State income tax withheld \$ _____
Wages, tips & other compensation \$ _____
Number of W-2 forms _____

TELEFILE

DO NOT Submit WH-1606 if you have already filed it by Telefile.

Have you previously filed your WH-1606 for this calendar year?

_____ **YES** (Do not mail WH-1606 with this WH-1612.)

_____ **NO** (File WH-1606 by **Telefile** if you have a \$0.00 tax balance due. Mail WH-1612 with your W-2's.)

Total Amount of Form W-2 Fields

SC State income tax withheld \$ _____
Wages, tips & other compensation \$ _____
Number of W-2 forms _____

INSTRUCTIONS

Please complete this form as directed and submit with your magnetic media or paper W-2's.

Do **Not** submit WH-1606 if you have already filed it by Telefile.

WHO NEEDS TO FILE MAGNETIC MEDIA:

South Carolina Code 12-8-1550 provides that where information required under Section 12-8-1540 (Wage and Tax Statements and 1099's) 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-2 forms should submit on magnetic media.
- Employers with 250 nation wide who issue 25 or fewer W-2's to SC employees in a calendar year or who issue 25 or fewer 1099's with SC withholding in a calendar year may submit the W-2's or 1099's 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-2's, 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 or through Fax on Demand forms ordering, 1-800-768-3676 or in Columbia 898-5320, Document Retrieval Number 9052. Anyone having Magnetic Media related questions should call 803-898-5821.

If you are Filing by Magnetic Media, mail to:

SC Department of Revenue
Mag Media
Columbia SC 29214-0022

TELEFILE

Indicate whether you filed your WH-1606 (Fourth Quarter/Annual Reconciliation)

Enter the total for all W-2's, wages, tips, etc. and SC state income tax withheld from all sources.

If you are Filing Paper W-2's, mail to:

SC Department of Revenue
Withholding
Columbia SC 29214-0004

Resident Employer/Withholding Agent: Deposit this timely filed coupon and your payment at your financial institution.

● **Altered WH-1601, Nonresidents and Late Payments MUST** be Mailed to:

SC Department of Revenue
Withholding
Columbia, SC 29214-0004

()

Phone No.

Date

Signature

cut here

Resident Employer/Withholding Agent: Deposit this timely filed coupon and your payment at your financial institution.

● **Altered WH-1601, Nonresidents and Late Payments MUST** be Mailed to:

SC Department of Revenue
Withholding
Columbia, SC 29214-0004

()

Phone No.

Date

Signature

cut here

Resident Employer/Withholding Agent: Deposit this timely filed coupon and your payment at your financial institution.

● **Altered WH-1601, Nonresidents and Late Payments MUST** be Mailed to:

SC Department of Revenue
Withholding
Columbia, SC 29214-0004

()

Phone No.

Date

Signature



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. 8/10/04)
3335

SC WITHHOLDING NO.	QUARTER
<input type="text"/>	<input type="text"/>
FEI NO.	DUE ON OR BEFORE
FOR OFFICE USE ONLY	
<input type="text"/>	

Use black or blue ink ONLY. (For instructions, see back of form)

Do not enter negative numbers.

You **CANNOT** use TeleFile to file an amended return.

AMENDED QUARTERLY SC STATE INCOME TAX INFORMATION:

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

14-0809

For Field Use Only

CLIP CHECK HERE

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

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

33351511



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. 8/10/04)
3336

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

SC WITHHOLDING NO.

QUARTER

FEI NO.

DUE ON OR BEFORE

FOR OFFICE USE ONLY

Use black or blue ink ONLY. (For instructions, see back of form)

Do not enter negative numbers.

You **CANNOT** use TeleFile to file an amended return.

AMENDED 4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:

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

14-0809

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-2's and 1099's. **(This should equal the total of line 7.)** ▶

<input type="text"/>	.	<input type="text"/>
----------------------	---	----------------------

9. Total **SC WAGES** from W-2's and 1099 income. ▶

<input type="text"/>	.	<input type="text"/>
----------------------	---	----------------------

10. Number of wage and tax statements. ▶

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------

W-2's and (1099's with state tax withheld) See instructions on back.

CLIP CHECK HERE

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 _____

33361510

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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.

- Our system automatically reorders a booklet when 22 payments have been applied to your account. **No reorder is necessary.**
- 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 TeleFile program. If you owe no additional tax, call 1-803-898-5918 and follow the step-by-step instructions for filing your return information.
- 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 Forms & Instructions<Current year forms<Withholding.

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 Forms & Instructions<Current year forms<Withholding.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
ACCOUNT CLOSING FORM

C-278
(8/13/03)
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? _____

- | | | |
|--|-----------------------------|------------------------------|
| <input type="checkbox"/> Sales (must attach your retail license) | Current Account # <u>0</u> | Permanent Closing Date _____ |
| <input type="checkbox"/> Employer Withholding | Current Account # <u>25</u> | Date of Final Paycheck _____ |
| <input type="checkbox"/> Admission _____ | Current Account # <u>8</u> | Permanent Closing Date _____ |
| <input type="checkbox"/> Property _____ | Current Account # _____ | Permanent Closing Date _____ |
| <input type="checkbox"/> Other _____ | Current Account # _____ | Permanent Closing Date _____ |

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



CHANGE OF ADDRESS/ BUSINESS LOCATION

Please complete this form to notify the South Carolina Department of Revenue of a change of 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 Address

Effective Date _____

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

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

- 4.a. Old Address _____ 4.b. 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 Address/Location

Effective Date _____

Important - A change of ownership will require the business to register for new accounts.

1. Address Change Applies To: Corporate Current Account # 2
 Sales* Current Account # 0
 Withholding** Current Account # 25
 Other Current Account # _____

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

**Do you wish to re-order a withholding coupon book? Yes No

2. Federal Identification Number (FEIN) _____ - _____ (If required by Internal Revenue Service)

3. Name of Business _____

4. Owner/Partner/Corporate Name (if different from 3) _____

5. New _____ 6. Old _____
 Mailing _____ Mailing _____
 Address _____ Address _____
 City, State, Zip _____ City, State, Zip _____

Lines 7 and 8 should reflect the physical/street address of the business - no PO boxes.

7. New _____ 8. Old _____
 Business _____ Business _____
 Address _____ Address _____
 County _____ County _____
 City, State, Zip _____ City, State, Zip _____

9. Telephone Number (after Date of Change) _____ - _____ - _____

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

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.
- (5) **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 7 and 8 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.
- (10) **MAIL TO: SC DEPARTMENT OF REVENUE, ATTN: LICENSE & REGISTRATION, COLUMBIA, S.C. 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
WITHHOLDING TAX TABLES

WH1603

(Rev. 2/12/04)
3268

**2005 DAILY
Number of Exemptions**

at least	but less than	0	1	2	3	4	5	6	7	8	9	10	at least	but less than	0	1	2	3	4	5	6	7	8	9	10
\$ 0	\$20	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	192	196	12	11	10	10	9	9	8	7	7	6	5
20	24	1	0	0	0	0	0	0	0	0	0	0	196	200	13	11	11	10	9	9	8	8	7	6	6
24	28	1	0	0	0	0	0	0	0	0	0	0	200	204	13	12	11	10	10	9	8	8	7	7	6
28	32	1	0	0	0	0	0	0	0	0	0	0	204	208	13	12	11	11	10	9	9	8	7	7	6
32	36	1	1	0	0	0	0	0	0	0	0	0	208	212	13	12	11	11	10	10	9	8	8	7	7
36	40	1	1	0	0	0	0	0	0	0	0	0	212	216	14	12	12	11	11	10	9	9	8	7	7
40	44	2	1	1	0	0	0	0	0	0	0	0	216	220	14	13	12	11	11	10	10	9	8	8	7
44	48	2	1	1	0	0	0	0	0	0	0	0	220	224	14	13	12	12	11	10	10	9	9	8	7
48	52	2	1	1	1	0	0	0	0	0	0	0	224	228	15	13	13	12	11	11	10	10	9	8	8
52	56	3	2	1	1	0	0	0	0	0	0	0	228	232	15	14	13	12	12	11	10	10	9	9	8
56	60	3	2	1	1	0	0	0	0	0	0	0	232	236	15	14	13	13	12	11	11	10	9	9	8
60	64	3	2	1	1	1	0	0	0	0	0	0	236	240	15	14	13	13	12	12	11	10	10	9	8
64	68	3	2	2	1	1	0	0	0	0	0	0	240	244	16	14	14	13	12	12	11	11	10	9	9
68	72	4	3	2	1	1	0	0	0	0	0	0	244	248	16	15	14	13	13	12	12	11	10	10	9
72	76	4	3	2	2	1	1	0	0	0	0	0	248	252	16	15	14	14	13	12	12	11	11	10	9
76	80	4	3	2	2	1	1	0	0	0	0	0	252	256	17	15	15	14	13	13	12	11	11	10	10
80	84	4	3	3	2	1	1	1	0	0	0	0	256	260	17	15	15	14	14	13	12	12	11	11	10
84	88	5	4	3	2	2	1	1	0	0	0	0	260	264	17	16	15	15	14	13	13	12	11	11	10
88	92	5	4	3	3	2	1	1	1	0	0	0	264	268	17	16	15	15	14	14	13	12	12	11	10
92	96	5	4	3	3	2	2	1	1	0	0	0	268	272	18	16	16	15	14	14	13	13	12	11	11
96	100	6	4	4	3	2	2	1	1	0	0	0	272	276	18	17	16	15	15	14	13	13	12	12	11
100	104	6	5	4	3	3	2	2	1	1	0	0	276	280	18	17	16	16	15	14	14	13	13	12	11
104	108	6	5	4	4	3	2	2	1	1	0	0	280	284	18	17	17	16	15	15	14	13	13	12	12
108	112	6	5	4	4	3	2	2	1	1	1	0	284	288	19	17	17	16	16	15	14	14	13	12	12
112	116	7	5	5	4	4	3	2	2	1	1	0	288	292	19	18	17	16	16	15	15	14	13	13	12
116	120	7	6	5	4	4	3	3	2	1	1	1	292	296	19	18	17	17	16	16	15	14	14	13	12
120	124	7	6	5	5	4	3	3	2	2	1	1	296	300	20	18	18	17	16	16	15	15	14	13	13
124	128	8	6	6	5	4	4	3	3	2	1	1	300	304	20	19	18	17	17	16	15	15	14	14	13
128	132	8	7	6	5	5	4	3	3	2	2	1	304	308	20	19	18	18	17	16	16	15	14	14	13
132	136	8	7	6	6	5	4	4	3	2	2	1	308	312	20	19	18	18	17	17	16	15	15	14	14
136	140	8	7	6	6	5	5	4	3	3	2	2	312	316	21	19	19	18	18	17	16	16	15	14	14
140	144	9	7	7	6	5	5	4	4	3	2	2	316	320	21	20	19	18	18	17	17	16	15	15	14
144	148	9	8	7	6	6	5	5	4	3	3	2	320	324	21	20	19	19	18	17	17	16	16	15	14
148	152	9	8	7	7	6	5	5	4	4	3	2	324	328	22	20	20	19	18	17	17	16	16	15	15
152	156	10	8	8	7	6	6	5	4	4	3	3	328	332	22	21	20	19	19	18	17	17	16	16	15
156	160	10	8	8	7	7	6	5	5	4	4	3	332	336	22	21	20	20	19	18	18	17	16	16	15
160	164	10	9	8	8	7	6	6	5	4	4	3	336	340	22	21	20	20	19	19	18	17	17	16	15
164	168	10	9	8	8	7	7	6	5	5	4	3	340	344	23	21	21	20	19	19	18	18	17	16	16
168	172	11	9	9	8	7	7	6	5	4	4	3	344	348	23	22	21	20	20	19	19	18	17	17	16
172	176	11	10	9	8	8	7	6	6	5	4	4	348	352	23	22	21	21	20	19	19	18	18	17	16
176	180	11	10	9	9	8	7	7	6	6	5	4	352	356	24	22	22	21	20	20	19	18	18	17	17
180	184	11	10	10	9	8	8	7	6	6	5	5	356	360	24	22	22	21	21	20	19	19	18	18	17
184	188	12	10	10	9	9	8	7	7	6	5	5	360	364	24	23	22	22	21	20	20	19	18	18	17
188	192	12	11	10	9	9	8	8	7	6	6	5	364	over											

Amount shown on line above plus seven percent (7%) of excess over \$364.

**2005 MONTHLY
Number of Exemptions**

at least	but less than	0	1	2	3	4	5	6	7	8	9	10	at least	but less than	0	1	2	3	4	5	6	7	8	9	10
0	25	0	0	0	0	0	0	0	0	0	0	0	1460	1500	76	52	39	27	18	10	4	0	0	0	0
25	50	1	0	0	0	0	0	0	0	0	0	0	1500	1540	79	55	41	29	20	12	6	1	0	0	0
50	70	1	0	0	0	0	0	0	0	0	0	0	1540	1580	82	57	44	32	21	13	7	1	0	0	0
70	90	2	0	0	0	0	0	0	0	0	0	0	1580	1620	84	60	46	34	23	15	8	2	0	0	0
90	110	2	0	0	0	0	0	0	0	0	0	0	1620	1660	87	62	49	36	25	16	9	3	0	0	0
110	130	2	0	0	0	0	0	0	0	0	0	0	1660	1700	90	65	51	38	27	17	10	3	0	0	0
130	150	3	0	0	0	0	0	0	0	0	0	0	1700	1740	93	67	54	41	29	19	11	5	0	0	0
150	170	3	0	0	0	0	0	0	0	0	0	0	1740	1780	96	70	56	43	31	21	13	6	1	0	0
170	190	4	0	0	0	0	0	0	0	0	0	0	1780	1820	98	72	59	46	33	23	14	7	2	0	0
190	210	5	0	0	0	0	0	0	0	0	0	0	1820	1860	101	75	62	48	35	24	15	9	2	0	0
210	230	6	0	0	0	0	0	0	0	0	0	0	1860	1900	104	77	64	51	37	26	17	10	3	0	0
230	250	6	0	0	0	0	0	0	0	0	0	0	1900	1940	107	80	67	53	40	28	18	11	5	0	0
250	270	7	1	0	0	0	0	0	0	0	0	0	1940	1980	110	82	69	56	42	30	20	12	6	1	0
270	290	7	1	0	0	0	0	0	0	0	0	0	1980	2020	112	85	72	58	45	32	22	14	7	2	0
290	310	8	2	0	0	0	0	0	0	0	0	0	2020	2060	115	88	74	61	47	35	24	15	8	2	0
310	330	9	2	0	0	0	0	0	0	0	0	0	2060	2100	118	90	77	63	50	37	26	16	9	3	0
330	350	9	2	0	0	0	0	0	0	0	0	0	2100	2140	121	93	79	66	52	39	27	18	10	4	0
350	370	10	3	0	0	0	0	0	0	0	0	0	2140	2180	124	95	82	68	55	41	30	20	12	6	1
370	390	10	3	0	0	0	0	0	0	0	0	0	2180	2220	126	98	84	71	58	44	32	22	13	7	1
390	410	11	3	0	0	0	0	0	0	0	0	0	2220	2260	129	101	87	74	60	47	34	24	15	8	2
410	430	12	4	0	0	0	0	0	0	0	0	0	2260	2300	132	103	90	77	63	50	37	26	16	9	3
430	460	13	5	0	0	0	0	0	0	0	0	0	2300	2340	135	106	93	79	66	53	39	28	18	10	4
460	500	14	6	1	0	0	0	0	0	0	0	0	2340	2380	138	109	96	82	69	55	42	30	20	12	6
500	540	16	7	2	0	0	0	0	0	0	0	0	2380	2420	140	112	98	85	72	58	45	32	22	14	7
540	580	18	8	2	0	0	0	0	0	0	0	0	2420	2460	143	115	101	88	74	61	48	35	24	15	8
580	620	20	10	3	0	0	0	0	0	0	0	0	2460	2500	146	117	104	91	77	64	50	37	26	17	9
620	660	22	11	5	0	0	0	0	0	0	0	0	2500	2540	149	120	107	93	80	67	53	40	28	18	11
660	700	24	12	6	1	0	0	0	0	0	0	0	2540	2580	152	123	110	96	83	69	56	43	31	20	12
700	740	26	14	7	1	0	0	0	0	0	0	0	2580	2620	154	126	112	99	86	72	59	45	33	22	14
740	780	28	15	8	2	0	0	0	0	0	0	0	2620	2660	157	129	115	102	88	75	62	48	35	24	16
780	820	30	16	9	3	0	0	0	0	0	0	0	2660	2700	160	131	118	105	91	78	64	51	38	26	17
820	860	32	18	10	4	0	0	0	0	0	0	0	2700	2740	163	134	121	107	94	81	67	54	40	29	19
860	900	35	20	12	6	1	0	0	0	0	0	0	2740	2780	166	137	124	110	97	83	70	57	43	31	21
900	940	37	21	13	7	1	0	0	0	0	0	0	2780	2820	168	140	126	113	100	86	73	59	46	33	23
940	980	40	23	14	8	2	0	0	0	0	0	0	2820	2860	171	143	129	116	102	89	76	62	49	36	25
980	1020	42	25	16	9	3	0	0	0	0	0	0	2860	2900	174	145	132	119	105	92	78	65	52	38	27
1020	1060	45	27	17	10	3	0	0	0	0	0	0	2900	2940	177	148	135	121	108	95	81	68	54	41	29
1060	1100	48	29	19	11	5	0	0	0	0	0	0	2940	2980	180	151	138	124	111	97	84	71	57	44	32
1100	1140	51	31	21	13	6	1	0	0	0	0	0	2980	3020	182	154	140	127	114	100	87	73	60	47	34
1140	1180	54	33	23	14	7	2	0	0	0	0	0	3020	3060	185	157	143	130	116	103	90	76	63	49	36
1180	1220	56	35	24	15	8	2	0	0	0	0	0	3060	3100	188	159	146	133	119	106	92	79	66	52	39
1220	1260	59	37	26	17	10	3	0	0	0	0	0	3100	3140	191	162	149	135	122	109	95	82	68	55	41
1260	1300	62	40	28	18	11	5	0	0	0	0	0	3140	3180	194	165	152	138	125	111	98	85	71	58	44
1300	1340	65	42	30	20	12	6	1	0	0	0	0	3180	3220	196	168	154	141	128	114	101	87	74	61	47
1340	1380	68	45	32	22	14	7	1	0	0	0	0	3220	3260	199	171	157	144	130	117	104	90	77	63	50
1380	1420	70	47	35	24	15	8	2	0	0	0	0	3260	3300	202	173	160	147	133	120	106	93	80	66	53
1420	1460	73	50	37	26	16	9	3	0	0	0	0	3300	over											

Amount shown on line above plus seven percent (7%) of excess over \$3,300.

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