

# STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE



## 2007

### MAGNETIC MEDIA SPECIFICATIONS

This package contains:

- IMPORTANT NOTICE
- DOR PROCEDURES, RULES, SPECIFICATIONS  
FOR SUBMITTING INFORMATION ON MAGNETIC MEDIA
- COMMON FILING ERRORS TO AVOID
- GENERAL INFORMATION
- SC INFORMATION LETTER
- CODE SECTIONS 12-6-4950, 12-8-1540, AND 12-8-1550
- I-314 APPLICATION FOR FILING INFORMATION ON MAGNETIC MEDIA
- WH-1612 MAGNETIC MEDIA TRANSMITTAL FORM
- SSA EFW2 EXCERPTS

# IMPORTANT NOTICE

Enclosed you will find the procedures for filing wage and tax information, W-2 and 1099 (with state tax withheld), with the South Carolina Department of Revenue on magnetic media. Do not send 1099 forms to the South Carolina Department of Revenue if no South Carolina tax has been withheld.

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

If you are required to file wage information (W2) by non-paper methods with the Social Security Administration, you are required to file magnetically with the South Carolina Department of Revenue (South Carolina Code Section 12-8-1550(C)). A special exception is noted in the enclosed agency Information Letter.

A taxpayer is deemed to have complied with South Carolina Code Section 12-6-4950(C) -- requirement to file information returns (Form 1099) -- when the same information has been furnished to the Internal Revenue Service. However, if South Carolina income tax has been withheld, Form 1099 must be filed with the South Carolina Department of Revenue. Do not send 1099 forms to the South Carolina Department of Revenue if no South Carolina tax has been withheld.

Enclosed you will find the magnetic media procedures and an application -- Form I-314 -- for *INITIAL* filing of information on magnetic media. Form I-314 should *NOT* be completed if you have been approved by the South Carolina Department of Revenue to file magnetic media MMREF and there have been no changes to the magnetic media specifications. Test tapes are not required and will not be processed or returned. Form I-314 should be completed and returned, if necessary, to the following address:

South Carolina Department of Revenue  
Magnetic Media  
Columbia SC 29214-0022

For general information regarding magnetic media, contact this office at (803) 896-1450. For technical assistance, call (803) 898-5815.

Visit the South Carolina Department of Revenue website [www.sctax.org](http://www.sctax.org) for additional tax information or to download tax forms. If you would like a copy of this document (Magnetic Media Specifications) faxed to you, call 1 (800) 768-3676 and request document number 9052.

**SOUTH CAROLINA DEPARTMENT OF REVENUE  
PROCEDURES, RULES AND SPECIFICATIONS FOR SUBMITTING  
WAGE AND TAX INFORMATION ON MAGNETIC MEDIA**

**PURPOSE**

The purpose of this procedure is to set forth requirements and conditions under which information reportable to the South Carolina Department of Revenue may be submitted in the form of magnetic tape, cartridge, diskette, or CD ROM in lieu of original copies of paper documents. To simplify reporting in this manner, the South Carolina Department of Revenue has adopted format conforming to federal standards described in the Social Security Administration publication EFW2 for W-2's, and the Internal Revenue Service Publication 1220 for 1099's .

**APPLICATION FOR REPORTING/TESTING (FORM I-314)**

An application for tape or diskette reporting must be filed in duplicate no later than December 1st. A test file is **NOT** required to be submitted with the application. If the application is **NOT** approved, a letter of notification will be mailed stating the reason(s). Once authorization to file magnetic media has been granted, such approval will continue in effect for succeeding years, provided the requirements for the approved procedure are met, and there are no changes in the magnetic media specifications. The application should be submitted to the address shown on the back of this page.

**FORMS TO BE FILED**

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. W2 and 1099 data should be submitted separately. If 1099 data is being submitted, use WH-1612 and write in "1099" under Section A for Type of Data being reported. The WH-1606, Fourth Quarter/Annual Reconciliation, is required to be filed by each payer/withholding agent. ***This form should not be mailed with the magnetic media file.*** The due date for filing the WH-1606 is on or before the last day of February. The WH-1606 may be filed electronically from the internet using our eWithholding program or by telephone using our TeleFile program. Log onto our website at **www.sctax.org** to file your return electronically or call (803) 898-5918 to file your return using the telephone. Also, in order to ensure timely and proper posting of withholding account filings, **do not include payment of any kind with your magnetic media submission.**

**SOUTH CAROLINA REQUIREMENT**

W-2 information recorded on 3 ½" diskette is acceptable. SOUTH CAROLINA DOES NOT ACCEPT 5 1/4 or 8 " DISKETTES. Please follow all other guidelines pertaining to magnetic tape cartridge, or diskette as outlined in SSA Publication EFW2 for W-2s. IN ADDITION, A FILE NAMED W2REPORT and EFW2 FORMAT STATE RECORD " RS" RECORD MUST BE INCLUDED ON THE MAGNETIC MEDIA FILE. The supplemental record contains the state information. Please refer to the SSA guidelines pertaining to the RS record. The state code for South Carolina is 45 or SC.

1099 information recorded on 3 ½" diskette is acceptable. SOUTH CAROLINA DOES NOT ACCEPT 5 1/4 OR 8" DISKETTES. Please follow guidelines pertaining to magnetic tape, cartridge, or diskette as outlined in IRS publication 1220. IN ADDITION, THE STATE "K" RECORD MUST BE INCLUDED ON THE MAGNETIC MEDIA FILE. The supplemental record contains the State information.

South Carolina will accept a copy of the information submitted to the IRS as long as the RS record is included and named as requested and in the proper reporting media for SC. We will also accept reporting media with multiple states information as long as the state code for South Carolina (SC or 45) is present.

## **TRANSMITTER REPORT (FORM WH-1612)**

Form WH-1612 must be completed in its entirety and submitted with each magnetic media file. TYPE OF DATA BEING REPORTED AND NUMBER OF MEDIA BEING FILED MUST BE INDICATED ON TRANSMITTER REPORT. Form WH-1612 is pre-printed and located in each withholding agents South Carolina Withholding Booklet. A blank copy is attached for your review.

## **PROCESSING OF RETURNS**

The magnetic media data will be matched with information on file. Magnetic media will **NOT** be returned to the payer or agents.

Once the information is in possession of the SC Department of Revenue, it falls under our confidentiality and retention laws.

## **CORRECTED RETURNS**

W-2C's may be filed on paper or magnetic media. Corrections on magnetic media must be submitted with Form WH-1612. Paper W-2C forms can be obtained from the Internal Revenue Service.

## **MAILING INSTRUCTIONS**

The magnetic media file must be properly labeled with the payer and/or agent name, address, FEI number and type of documents. A sample label is shown below. The mailing address is also listed below.

### **INSTRUCTIONS FOR LABEL**

SC MMREF-1

EIN: \_\_\_\_\_

Name: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_

Zip Code: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Vol. \_\_\_\_\_ of \_\_\_\_\_

**SOUTH CAROLINA DEPARTMENT OF REVENUE  
MAGNETIC MEDIA  
COLUMBIA, SOUTH CAROLINA 29214-0022**

# COMMON FILING ERRORS TO AVOID

**No State Code On This File** - One of the two locations is missing a valid State Code ('45' or 'SC').

**State Wage/Withholding Fields Non Numeric** - Money fields have a non-numeric (e.g. \$, a space, a letter, etc.) contained within them.

**Does Not Contain A State ID** - The 9 digit state ID contains non-numeric...most likely a space or dash.

**No Corresponding RS records** - Supplemental Record which contains the state information was not found. This record is not required by the Federal, but is required by this State.

**No Corresponding W record** - Wage Record which contains all the employee information, was not found.

**RE Record** - Employer Record was not found.

**RF Record** - Final Record was not found.

**NO DATA** - Contained On the File.

**RA Record** - Submitter Record was not found.

**Invalid Name Format**

**Incorrect Tax Year On Data**

**NOTE: W2's and 1099's should not be filed on the same magnetic media**

## GENERAL INFORMATION

### What is MMREF for South Carolina?

MMREF is the "Magnetic Media Reporting and Electronic Filing" specifications. These are record layouts for the W2 data.

### What is EFW2?

The Social Security Administration no longer accepts magnetic media and requires information to be filed electronically. The name of the SSA's specifications document has changed from MMREF-1 to EFW2. South Carolina MMREF specifications are based on the EFW2.

### What do I name my file?

The State Wage Record should be named W2Report\_XX.txt where XX is the last two digits of the tax year. The 1099 Data should be named SC1099\_XX.txt where XX is the last two digits of the tax year.

### Do I have to register before I send you my file?

**Yes. First register** with the Social Security Administration, once approved by SSA, first time filers may submit an Application for Filing Information Returns on Magnetic Media (I-314), to the South Carolina Department of Revenue, which is due by Dec 1. A test tape is not required and will not be processed or returned.

### When is my file due?

On or before the last day of February after the calendar year ends.

### How may I send you my W-2 Information:

3 1/2" diskettes  
1/2" magnetic tape  
3490/3490E cartridges  
CD ROM

### What records are Non-Required in a MMREF-1 file and which ones are required?

Code RA	Submitter Record	Required
Code RE	Employer Record	Required
Code RW	Employee Wage Record	Required
Code RO	Employee Wage Record	Non-Required
Code RS	State Record	Required
Code RT	Total Record	Required
Code RU	Total Record	Non-Required
Code RF	Final Record	Required
Code RV	State Total Record	Non-Required

**Note: Non-required fields should be filled with 0's if numeric and spaces if non-numeric.**

### Are any new fields required for the RS record?

Yes. The Reporting Period field is now required.

### May I send a paper W2 along with my magnetic media?

**If possible** do not include any paper W2 forms with magnetic media.

### Where can the Specifications for filing 1099 be found?

Publication **1220** of the Internal Revenue Service. We follow the Specifications for 1099 of the IRS. Do not send 1099 forms to South Carolina Department of Revenue if **no** South Carolina tax has been withheld. **NOTE: THE STATE "K" RECORD MUST BE INCLUDED ON THE MAGNETIC MEDIA FILE.**

### Should I automatically receive an updated RS- 1 booklet for next tax year?

**No.** The Specification document can only be found on the website [www.sctax.org](http://www.sctax.org) or Fax-on-Demand 1-800-768-3676

### What if there is an error on my first submission?

Another submission should be sent. The label on the second submission should be marked "CORRECTED".

### How do I request an extension or waiver for submitting magnetic media?

A request for extension or waiver must be submitted in writing to the following address and include reasons for the request.

South Carolina Department of Revenue  
Magnetic Media  
Attn: Extension/Waiver  
Columbia, SC 29214-0022

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State of South Carolina  
**Department of Revenue**  
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

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SC REVENUE INFORMATIONAL BULLETIN #00-19

SUBJECT: Filing of W-2's and 1099's

DATE: October 4, 2000

MODIFIES: SC Information Letter #98-26

REFERENCE: S.C. Code Ann. Section 12-8-1550 (2000)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2000)  
S.C. Code Ann. Section 1-23-10(4) (2000)  
SC Revenue Procedure #99-4

SCOPE: A Revenue Informational Bulletin is a written statement issued to the public by the Department to announce general information useful in complying with the laws administered by the Department. **A Revenue Informational Bulletin has no precedential value, and is not binding on the public or the Department.**

South Carolina Information Letter #98-26, providing the Department's opinion on W-2's or 1099's required to be submitted to the Department and the method to submit such information, is being modified to revise the phone number to call for assistance at the Department.

An Administrative Pronouncement, South Carolina Information Letter #98-26 states:

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 Department on magnetic media.

The Department has determined that withholding agents who issue 25 or fewer W-2's to South Carolina employees in a calendar year or who issue 25 or fewer 1099's with South Carolina 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.

Withholding agents are reminded that all W-2's reflecting any South Carolina wages and all 1099's reflecting South Carolina tax withholding must be submitted to the Department.

**SECTION 12-8-1540.** Agents shall furnish statements to taxpayers and department; contents.

- (A) A person required to withhold income tax under this chapter, or who would have been required to withhold a tax under Section 12-8-520 if the taxpayer had claimed a single exemption, shall furnish on or before January thirty-first of the following year a properly completed federal wage and tax statement or federal 1099 to the taxpayer with respect to the remuneration paid during the calendar year, showing the following:
  - (1) the withholding agent's name, address, and South Carolina withholding tax account number;
  - (2) the taxpayer's name, address, and social security or federal employer identification number;
  - (3) the total amount of wages or payments; and
  - (4) the total amount withheld.
- (B) The wage and tax statement or 1099 required to be furnished by this section may be required to be furnished at other times, and contain other information as prescribed by the department.
- (C) This section does not apply to agents withholding pursuant to Section 12-8-580 who provide the seller with the nonresident real estate withholding form or to agents required to withhold income tax pursuant to Section 12-8-580.

**HISTORY:** 1995 Act No. 76, Section 2, eff for taxable years beginning after 1995.

**Section 12-8-1550. Due date for statements filed with department; recapitulation and reconciliation statement; request for filing extension.**

- (A) On or before the last day of February following the calendar year of the withholding, the following items must be filed with the department:
  - (1) the original copy of the statement required by Section 12-8-1540;
  - (2) a recapitulation and reconciliation of taxes withheld and paid in the form the department prescribes.
- (B) A withholding agent may request in writing an extension of time for filing the information required under this section for a time not to exceed thirty days.
- (C) Where essentially the same information required to be submitted by Section 12-8-1540 is required to be submitted to the Internal Revenue Service on magnetic media, the same method must be used for purposes of this section.

**HISTORY:** Added by 1995 Act No. 76, Section 2. Amended by 1997 Act No. 83, Section 3, eff June 10, 1997.

**SECTION 12-6-4950.** {Eff for taxable years beginning after 1995} Information returns.

- (A) An information return must be filed by all individuals, corporations, and partnerships acting in any capacity who make payments to another individual, corporation, or partnership in the amount of:
  - (1) two hundred dollars or more of interest or dividends; or
  - (2) eight hundred dollars or more of rent, salaries, wages, emoluments, or determinable gain, profit, or income.
- (B) The return shall provide the recipient's name, address, and the amount of the payments.
- (C) Providing the department with information required to be provided to the Internal Revenue Service or participating in the department agreement with the Internal Revenue Service to allow combined federal and state reporting of information returns constitutes compliance with this section.
- (D) The provisions of this section do not apply to personal service compensation paid to individuals on which withholding taxes are required and reported as provided in Article 13 of Chapter 8.

**HISTORY:** 1995 Act No. 76, Section 1, eff for taxable years beginning after 1995.



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**APPLICATION FOR FILING INFORMATION  
RETURNS ON MAGNETIC MEDIA**

**I-314**

(Rev. 8/27/01)  
3328

Mail to: South Carolina Department of Revenue  
Magnetic Media  
Columbia, South Carolina 29214-0022

Name and Address of Reporting Entity Making Application:	IRS Employer ID Number:
	S.C. Employer ID Number:
Name, Title, Address & Telephone Number of Person to Contact Concerning Report:	Tax Year You Wish to Begin Filing on Magnetic Media:

**DOCUMENTS TO BE REPORTED**

FORM	ESTIMATED VOLUME
1. _____ W-2 (SOUTH CAROLINA)	1. _____
2. _____ 1099 (With SC TAX WITHHELD)	2. _____

**SUBMITTAL FORMAT**

MMREF

If your magnetic media file includes data from more than one reporting entity, list the entity and identification number to be included in the file. If you need more space, please attach a list.

ENTITY	IRS EIN	SC EIN

Signature of Reporting Entity-Person  
Responsible for Preparation of Magnetic Media

Approved by Department of Revenue

Signed \_\_\_\_\_

Title \_\_\_\_\_

Title \_\_\_\_\_

Signed \_\_\_\_\_

**NOTE: FORM I-314 MUST BE COMPLETED FOR INITIAL FILING OF INFORMATION ON MAGNETIC MEDIA. A test file is not required and will not be processed or returned.**



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**TRANSMITTAL FORM**  
**FOR W-2s, 1099s & MAGNETIC MEDIA**

SC WITHHOLDING NO.

YEAR


Last day of February

FEI NO.

DUE DATE

**Use this form to remit W-2s and 1099s (with SC tax withheld). Check the appropriate box below:**

- Magnetic Media. Complete Section A.
- Paper W-2s and 1099s (with SC tax withheld.) Complete Section B.

**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 by the IRS to file using non-paper methods.**
- WH-1612 should be completed and submitted with magnetic media or paper W-2s and 1099s (with SC tax withheld),

**Section A - MAGNETIC MEDIA**

See Publication RS-1 for the required format.  
**DO NOT Submit WH-1606 with the magnetic media.**

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 SC tax withheld)**

SC State income tax withheld \$ \_\_\_\_\_

Wages, tips & other compensation \$ \_\_\_\_\_

Number of W-2s and 1099s (with SC tax withheld) \_\_\_\_\_

**Section B - PAPER W-2s and 1099s (with SC tax withheld)**

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

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

SC State income tax withheld \$ \_\_\_\_\_

Wages, tips & other compensation \$ \_\_\_\_\_

Number of W-2s and 1099s (with SC tax withheld) \_\_\_\_\_

## INSTRUCTIONS

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

If you filed your WH-1606 using eWithholding or TeleFile, submit your W-2s and 1099s (with SC Tax Withheld) with this form.

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 using non-paper filing methods, the information must be submitted to the South Carolina Department of Revenue (SCDOR) on magnetic media.

While the Social Security Administration is now accepting W2/1099 information through electronic filing, South Carolina does not yet offer this option. We will continue to accept 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](http://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, Transmittal Form for W-2s, 1099s and Magnetic Media, 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**

- Once you have filed your (WH-1606) by eWithholding or TeleFile, send your paper W-2s or 1099s (showing SC tax withheld) with this form.
- Complete the bottom portion of this form with the SC tax withheld; wages, tips and other compensation; and the number of W-2s and 1099s (if they show SC 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)896-1450.

# **MMREF for South Carolina**

Code RS - State Record (Required)

EFW2 is the Social Security Administration's Magnetic Media Reporting and Electronic Filing Record layouts for the W2 data. This specification has the layout of the RS record only. To find other record layouts go to the Social Security Administration EFW2 publication, at [www.ssa.gov/employer](http://www.ssa.gov/employer)

**Required Records for South Carolina  
Dept. of Revenue are to be in this order.**

<b>RA</b>	<b>Submitter Record</b>
<b>RE</b>	<b>Employer Record</b>
<b>RW</b>	<b>Employee Record</b>
<b>RS</b>	<b>State Record</b>
<b>RT</b>	<b>Total Record</b>
<b>RF</b>	<b>Final Record</b>

# MMREF FOR SOUTH CAROLINA FOR TAPES, CARTRIDGES AND DISKETTES: STATE REQUIRED FIELDS ARE CHECKED

## CODE RS - State Record REQUIRED with the State of SC

FIELD	✓ Record Identifier	✓ State Code	Taxing Entity code	✓ Social Security Number (SSN)	✓ Employee First Name	✓ Employee Middle Name or Initial
LOCATION	1-2	3-4	5-9	10-18	19-33	34-48
LENGTH	2	2	5	9	15	15

✓ Employee Last Name	✓ Suffix	✓ Location Address	✓ Delivery Address	✓ City	✓ State Abbreviation
49-68	69-72	73-94	95-116	117-138	139-140
20	4	22	22	22	2

✓ Zip Code	✓ Zip Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
141-145	146-149	150-154	155-177	178-192	193-194
5	4	5	23	15	2

Optional Code	✓ Reporting Period	State Quarterly Unemployment Insurance Total Wages	State Quarterly Unemployment Insurance Total Taxable Wages	Number of Weeks Worked	Date First Employed
195-196	197-202	203-213	214-224	225-226	227-234
2	6	11	11	2	8

Date of Separation	Blank	✓ State Employer Account Number	Blank	✓ State Code	✓ State Taxable Wages
235-242	243-247	248-267	268-273	274-275	276-286
8	5	20	6	2	11

# MMREF FOR SOUTH CAROLINA

✓ State Income Tax Withheld	Other State Data	Tax Type Code	Local Taxable Wages	Local Income Tax Withheld	State Control Number
287-297	298-307	308	309-319	320-330	331-337
11	10	1	11	11	7

Supplemental Data 1	Supplemental Data 2	Blank
338-412	413-487	488-512
75	75	25

## MMREF FOR SOUTH CAROLINA

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal Numeric Code. (See Appendix F.)
5-9	Taxing Entity Code	5	Spaces.
10-18	Social Security Number (SSN)	9	<p>Enter the employee's social security number as shown on the original/replacement SSN card issued by SSA.</p> <p>If the SSN is not available, enter zeros.</p>
19-33	Employee First Name	15	<p>Enter the employee's first name as shown on the social security card.</p> <p>Left justify and fill with blanks.</p>
34-48	Employee Middle Name or Initial	15	<p>If applicable, enter the employee's middle name or initial exactly as shown on the social security card.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
49-68	Employee Last Name	20	<p>Enter the employee's last name as shown on the social security card.</p> <p>Left justify and fill with blanks.</p>
69-72	Suffix	4	<p>If applicable, enter the employee's alphabetic suffix.</p> <p>For example: SR, JR</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
73-94	Location Address	22	<p>Enter the employee's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>

## MMREF FOR SOUTH CAROLINA

LOCATION	FIELD	LENGTH	SPECIFICATIONS
95-116	Delivery Address	22	Enter the employee's delivery address.  Left justify and fill with blanks.
117-138	City	22	Enter the employee's city.  Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's state.  Use a postal abbreviation as shown in Appendix F.  For a foreign address, fill with blanks.
141-145	Zip Code	5	Enter the employee' zip code.  For a foreign address, fill with blanks.
146-149	Zip Code Extension	4	Enter the employee's four-digit extension of the Zip Code.  If not applicable, fill with blanks.
150-154	Blank	5	Fill with blanks. Reserved for SSA Use.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state/province.  Left justify and fill with blanks.  Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code.  Left justify and fill with blanks.  Otherwise, fill with blanks.

## MMREF FOR SOUTH CAROLINA

LOCATION	FIELD	LENGTH	SPECIFICATIONS
193-194	Country Code	2	<p>If one of the following applies, fill with blanks.</p> <ul style="list-style-type: none"> <li>● One of the 50 states of the U.S.A.</li> <li>● District of Columbia</li> <li>● Military Post Office (MPO)</li> <li>● American Samoa</li> <li>● Guam</li> <li>● Northern Mariana Islands</li> <li>● Puerto Rico</li> <li>● Virgin Islands</li> </ul> <p>Otherwise, enter the employee's applicable Country code (See Appendix G).</p>
<b>LOCATIONS 195 TO 267 APPLY TO UNEMPLOYMENT REPORTING</b>			
195-196	Optional Code	2	Spaces.
197-202	Reporting Period	6	Enter the last month and 4 digit year for the calendar quarter for which this report applies; e.g., "032007" for January-March of 2007.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill.
225-226	Number of Weeks Worked	2	Spaces.
227-234	Date First Employed	8	Enter the month, day and four digit year, e.g., "01312007."
235-242	Date of Separation	8	Enter the month, day, and four digit year e.g., "01312007."
243-247	Blank	5	Fill with blanks. Reserved for SSA use.

# MMREF FOR SOUTH CAROLINA

248-267	State Employer Account Number	20	Withholding File Number.
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268-273	Blank	6	Fill with blanks. Reserved for SSA use.
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## LOCATIONS 274 TO 337 APPLY TO INCOME TAX

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274-275	State Code	2	Enter the appropriate postal NUMERIC code. (See Appendix F).
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276-286	State Taxable Wages	11	Right justify and zero fill.
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287-297	State Income Tax Withheld	11	Right justify and zero fill.
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298-307	Other State Code	10	Spaces.
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308	Tax Type Code	1	Enter the appropriate code for entries in field 309-330:
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C - City Income Tax  
D - County Income Tax  
E - School District Income Tax  
F - Other Income Tax

309-319	Local Taxable Wages	11	Spaces.
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320-330	Local Income Tax Withheld	11	Spaces.
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331-337	State Control Number	7	Optional.
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338-412	Supplemental Data 1	75	To be defined by user.
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413-487	Supplemental Data 2	75	To be defined by user.
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488-512	Blank	25	Fill with blanks. Reserved for SSA use.
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