

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE



2008 MAGNETIC MEDIA SPECIFICATIONS

This package contains:

- IMPORTANT NOTICE
- PROCEDURES, RULES, SPECIFICATIONS FOR SUBMITTING INFORMATION ON MAGNETIC MEDIA
- GENERAL INFORMATION
- I-314 APPLICATION FOR FILING INFORMATION ON MAGNETIC MEDIA
- WH-1612 MAGNETIC MEDIA TRANSMITTAL FORM
- MMREF SPECIFICATION

Important Highlights:

- A person who files 250 or more Form W-2s or Form 1099s is required to file the wage and tax information or information returns by magnetic media.
- W2s and 1099s should not be filed on the same magnetic media.
- Do not submit Forms 1099 with zero SC income tax withheld.

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Important Notice

South Carolina Code 12-6-4950(C) requires that wage information be filed by magnetic media if the Social Security Administration requires a non-paper method of filing W-2 information. The Social Security Administration requires withholding agents who are filing 250 or more W-2s to file electronically. South Carolina does not yet offer this option. The Department of Revenue will continue to accept Form W-2s via magnetic media.

South Carolina Code Section 12-6-4950(C) requires tax filers to file information returns (Form 1099) when the same information has been furnished to the Internal Revenue Service. South Carolina is participating in the Combined Federal/State Filing Program. **However, if South Carolina income tax has been withheld, Form 1099 must be filed with the South Carolina Department of Revenue.**

The Social Security Administration has extended the due date for withholding agents who are electronically filing their W-2s to March 31, 2009. Filing your 2008 W-2s or 1099s with the Department of Revenue by magnetic media does not extend the filing due date. W-2 Forms and 1099 Forms are due on or before the last day of February in South Carolina. Because February 28, 2009 falls on a Saturday, the filing due date for the 2008 returns is on or before March 2, 2009. According to Section 12-8-1550(B), if additional time is required to file W-2 Forms or 1099 Forms, a withholding agent or payer may request in writing for an extension with the Department of Revenue. A DOR approved extension may not exceed thirty days.

SC Revenue Informational Letter #98-26 and South Carolina Informational Bulletin #00-19 have been withdrawn. These documents addressed the number of W-2s and 1099s that must be issued before filing by magnetic media is required by the State. Pursuant to S.C. Code Ann. Section 12-8-1550, the South Carolina requirement is based on the number of returns required by the Internal Revenue Service. Currently that number is 250 or more W-2 Forms or 1099 Forms but this number may change in future tax years.

SC Department of Revenue will no longer accept ½" magnetic tape as media for filing the wage and tax information or information returns.

FOR ASSISTANCE

Contact the SC DOR Withholding Section
Telephone (803) 896-1450
Monday through Friday
8:30 AM to 4:45 PM EST
E-mail: WITHHOLDTAX@sctax.org
or for additional information, visit our website
www.sctax.org

Procedures, Rules and Specifications for Submitting Wage and Tax Information on Magnetic Media

PURPOSE

The purpose of this booklet is to state the requirements and conditions under which information reportable to the South Carolina Department of Revenue may be submitted magnetically via cartridges, diskettes, or CD-ROM in lieu of original paper documents.

WHO MUST FILE W-2 FORMS

Withholding agents that issue W-2s with South Carolina wages must furnish W-2s to their employees and file these wages and tax information with the Department of Revenue. According to Section 12-8-1540, a person required to withhold income tax under chapter 12 of the South Carolina Code of Laws 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 a W-2 to the taxpayer. For the 2008 calendar year, the employers are required to furnish the W-2s to the taxpayers on or before February 2, 2009 and withholding agents are required to submit the wages and tax information to the Department of Revenue on or before March 2, 2009.

WHO MUST FILE 1099 FORMS

Any person, including a corporation, partnership, individual, estate, and trust, who make reportable transactions during the calendar year must file the information returns with the IRS to report these transactions. If the information returns have South Carolina income tax withholding, then payers are also required to submit Form 1099 with the South Carolina Department of Revenue on or before March 2, 2009.

WHO MUST FILE FORM WH-1612

Anyone required to file W-2 Forms and/or 1099 Forms (with SC income tax withheld) with the South Carolina Department of Revenue must also file the Transmittal Form for W2s, 1099s & Magnetic Media (Form WH-1612). The Form WH-1612 must accompany the paper W-2 Forms or paper 1099 Forms with SC income tax withheld or the magnetic media containing the wages and tax information or information returns. The Form WH-1612 must be completed in its entirety. A Form WH-1612 is inside each South Carolina Withholding Booklet or RS-1 manual. Form WH-1612 can also be printed from the Department of Revenue website. The due date for filing the WH-1612 for the 2008 calendar year and the wage and tax information or informational returns is on or before March 2, 2009. W-2 and 1099 data should be filed separately. If the 1099 data is being submitted, write in "1099" under Section A for Type of Data being reported on the WH-1612 form.

FILING 250 OR MORE W-2 FORMS OR 1099 FORMS

A person who is required to file 250 or more W-2 Forms or 1099 Forms must magnetically file these returns with the Department of Revenue.

APPLICATION TO FILE BY MAGNETIC MEDIA (FORM I-314)

Form I-314 is an application to file by magnetic media. The application must be completed and filed in duplicates no later than December 1st. Submitting a test file with the application is not required. Applications that are not approved will be mailed a letter of notification stating the reason(s) why the applications were denied. Once authorization to file by magnetic media has been granted, such approval will continue to be in effect for the succeeding years, provided the requirements for the approved procedure are met and there are no changes in the magnetic media specifications.

SOUTH CAROLINA REQUIREMENT

Withholding agents or payers that file 250 or more W-2s or 1099s (with SC income tax withholding) must file these returns with the Department of Revenue by magnetic media. W-2 and 1099 information recorded on 3-1/2" diskettes, cartridges, and CD-ROM are acceptable media. South Carolina Department of Revenue will not accept 5-1/4" or 8" diskettes and 1/2" magnetic tape.

A file named W2REPORT and EFW2 FORMAT STATE RECORD "RS" RECORD MUST BE INCLUDED ON THE MAGNETIC MEDIA FILE. In addition, THE STATE "K" RECORD MUST BE INCLUDED ON THE MAGNETIC MEDIA FILE. The supplemental record contains State information.

South Carolina will accept a copy of the information submitted to the SSA as long as the RS record is included and named as requested and in the proper reporting media for South Carolina. The Department of Revenue will accept reporting media with multiple states' information as long as the state code for South Carolina, "45" is present. The State abbreviation will no longer be accepted. To ensure timely and proper posting of withholding account filings, **do not include payments(s) or your quarterly tax return(s) (WH-1605 or WH-1606) with your WH-1612 and magnetic media submission.**

INSTRUCTIONS FOR SUBMITTING SECURED DATA OR ZIP FILES

The Department of Revenue will accept data secured with a password or zip files but they must be pre-approved. Contact the Withholding Section at (803) 896-1450 and indicate that the wage and tax information or the information returns are being filed with DOR as a secured or zip file. Provide the entity name, FEIN, address, contact person's name, phone number and e-mail address, the type of media that will be sent and the number of accounts.

Once approved, mail the data and the password or the zip file and the key in two separate packages. Label the packages similar to the sample label on the next page. The data or the zip file should be Vol. 1 of 2 and the password or the key to the zip file should be Vol. 2 of 2. Both packages should be mailed separately to South Carolina Department of Revenue, Magnetic Media – Attention: Grover Bostic, Columbia, SC 29214-0022

CORRECTED RETURNS

W-2Cs 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.

PROCESSED RETURNS

The magnetic media that have been submitted with the Department of Revenue will not be returned to the withholding agent or payer. Once the information is in the possession of the SC Department of Revenue, it falls under the Agency's confidentiality and retention laws.

MAILING INSTRUCTIONS

The magnetic media file must be properly labeled with the FEI number, payer and/or agent's name, address, phone number and type of documents being submitted with the Department of Revenue. A sample label is shown below as well as the mailing address.

Sample Label

SC MMREF					
FEIN:					
NAME:					
ADDRESS:				CITY	
STATE:		ZIP CODE		TELEPHONE	
VOL: _____ of _____					

MAILING ADDRESSES

REGULAR MAILING ADDRESS
 South Carolina Department of Revenue
 Magnetic Media
 Columbia, South Carolina 29214-0022

OVERNIGHT MAILING ADDRESS
 South Carolina Department of Revenue
 Magnetic Media
 301 Gervais St.
 Columbia, South Carolina 29214-0022

PROCEDURES FOR FILING AN EXTENSION

Write a letter requesting an extension to file W-2s or 1099s as well as providing a reason for such request to the Department of Revenue. Include FEI number, SID number, Withholding account number(s), business mailing address, contact person's name, phone number and e-mail address and the Tax Year in the letter. Mail the letter requesting the extension to the address listed above.

COMMON FILING ERRORS TO AVOID

- **No State Code on This File** - One of the two locations is missing a valid State Code, "45".
- **State Wage/Withholding Fields Non-Numeric** - Money fields have a non-numeric character.
- **Does Not Contain A State ID** - The 9 digit state ID contains non-numeric character, 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** - No data contained on the File.
- **RA Record** - Submitter Record was not found.
- **Invalid Name Format**
- **Incorrect Tax Year On Data**

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 and 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.

When is the due date?

The original due date is on or before the last day of February after the calendar year end. Because February 28th falls on a Saturday, the due date will be on or before March 2, 2009.

How may I send the W-2 Forms or 1099 Forms?

- paper (if less than 250 W-2s or 1099s)
- 3 1/2" diskette
- 3490/3490E cartridge
- CD-ROM

What records are Required in a MMREF-1 file and which ones are Non-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 zeros if numeric and spaces if non-numeric.

Are any new fields required for the RS record?

Yes. The Reporting Period field is now required.

Where can the Specifications for filing 1099 be found?

South Carolina follows the same specifications for 1099 found in Publication 1220 of the Internal Revenue Service.

Note: The State "K" record must be included on the magnetic media file.

FREQUENTLY ASKED QUESTIONS PERTAINING TO MAGNETIC MEDIA

Q. Are we required to file magnetically with SC DOR?

A. If you are required to file wage information (W2s) by a non-paper method with the Social Security Administration, then you are required to file magnetically with SC DOR.

Q. Can South Carolina accept wage information via electronic filing?

A. No. While the Social Security Administration is accepting W2s and the IRS is accepting 1099 information through electronic filing, SC does not yet offer this option. We will continue to accept magnetic media.

Q. Is there an application for filing via magnetic media and do we provide test tapes?

A. Yes. Complete Form I-314 in duplicates when filing for the very first time in SC by magnetic media and submit the application no later than December 1st. Test tapes are not required to be submitted with the application because they will neither be processed nor be returned to the filer. Mail the I-314 to South Carolina Department of Revenue, Magnetic Media, Columbia, SC, 29214-0022.

Q. Are we required to file information returns (Form 1099)?

A. 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 SC DOR if South Carolina tax has not been withheld.

Q. What type of magnetic media will SC DOR accept?

A. SC DOR will accept W-2 and 1099 (with SC income tax withholding) information recorded on 3-1/2" diskettes, 3409/3490E cartridges, and CD-ROM. Diskettes that are 5-1/4" or 8" will not be accepted by DOR. The Department of Revenue will also not accept 1/2" magnetic tape.

Q. Will SC DOR accept magnetic media containing wage information for multiple companies?

A. Yes. Attach only one WH-1612 and provide the service bureau's or the preparer's information.

Q. Will SC DOR accept magnetic media containing wage information from multiple States?

A. Yes, provided that the state code "45" is in the record.

Q. Will SC DOR accept a copy of the SSA filing?

A. Yes, provided that the state code "45" and South Carolina are in the SSA record.

Q. When is the due date for filing the Form WH-1612 and Forms W-2 and/or Forms 1099?

A. The due date is on or before March 2, 2009.

Q. What if we would like our magnetic media returned to us?

A. SC DOR does not return magnetic media. Once they are received by the SC DOR, these media and records fall under our confidentiality and retention laws.



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

I-314
(Rev. 11/25/08)
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

Signed _____

Title _____

Approved by Department of Revenue

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 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

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

RA	Submitter Record
RE	Employer Record
RW	Employee Record
RS	State Record
RT	Total Record
RF	Final Record

MMREF FOR SOUTH CAROLINA FOR 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	Enter the employee's social security number as shown on the original/replacement SSN card issued by SSA. If the SSN is not available, enter zeros.
19-33	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial exactly as shown on the social security card. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.

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"> ● One of the 50 states of the U.S.A. ● District of Columbia ● Military Post Office (MPO) ● American Samoa ● Guam ● Northern Mariana Islands ● Puerto Rico ● Virgin Islands <p>Otherwise, enter the employee's applicable Country code (See Appendix G).</p>
LOCATIONS 195 TO 267 APPLY TO UNEMPLOYMENT REPORTING			
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

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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