

# South Carolina Department of Revenue

## 2008 WITHHOLDING BOOKLET

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

[www.sctax.org](http://www.sctax.org)



- DORePAY is here! ([www.sctax.org](http://www.sctax.org))
- Pay online by credit card or electronic funds withdrawal (Bank Draft)
- It's fast, safe and easy.



### eWithholding

- File your return information (WH-1605 & WH-1606) online.
- You can even make a payment with the return!

\*\* Every time you use the eWithholding system, you are filing a quarterly return.\*\*

### BUSINESS TAX TELEFILE



- Do you have a zero payment amount due with your Withholding tax return?
- To file by touchtone telephone, dial (803) 898-5918.
- See instructions on page 9.

### THIS BOOKLET CONTAINS WITHHOLDING FORMS AND PAYMENT COUPONS

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\* Please check our website for the most current forms at [www.sctax.org](http://www.sctax.org)

#### New!

For Form Suggestions email:  
[Suggestions4Forms@sctax.org](mailto:Suggestions4Forms@sctax.org)

**NOTE: 2008 Withholding Tables are the same as the 2007 Tables**

## SOUTH CAROLINA PAYROLL TAX DEPOSIT RECORD

MONTH	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	TOTAL
JAN						
FEB						
MAR						
					1ST QTR TOTAL	

MONTH	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	TOTAL
APR						
MAY						
JUN						
					2ND QTR TOTAL	

MONTH	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	TOTAL
JUL						
AUG						
SEP						
					3RD QTR TOTAL	

MONTH	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	TOTAL
OCT						
NOV						
DEC						
					4TH QTR TOTAL	
					YRLY TOTAL	

# WHAT'S NEW & NOT SO NEW

## Scan Line on Preprinted Forms

DO NOT USE ANOTHER TAXPAYER'S PREPRINTED FORMS. If you use someone else's forms, your return will be misapplied. The 2008 forms have preprinted scan lines at the bottom of the form which indicate where the return is to be applied. If you need additional forms, please visit our website at [www.sctax.org](http://www.sctax.org).

### SAMPLE:

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** Signature ..... Name ..... Date .. / .. / ..

**Here** Telephone (.....) ..... Title .....



### **24 Withholding payments or more in a year must pay electronically:**

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

Electronic  
Paying

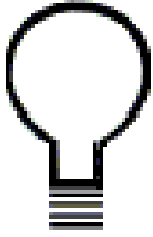


Payments may be made from our website [www.sctax.org](http://www.sctax.org) through our DORePAY system. Simply click on the section of our homepage titled DORePAY Electronic Payment System. There is no registration required in order to use DORePAY. Payments made through DORePAY use either bank draft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

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

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

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



### **Annual Filers:**

The Internal Revenue Service has changed their employment tax filing requirement for certain businesses from quarterly to annually. As of the date of this publication, South Carolina **has not** adopted this change.

For those who voluntarily withhold taxes from sources that do not **require** withholding (i.e. farmers, domestic help, fishermen, ordained pastors, etc.), the South Carolina Department of Revenue does allow you to file returns and pay the tax withheld on an annual basis. To find more information on how these annual filers should correctly file withholding returns and make withholding payments for South Carolina, please visit our website at **www.sctax.org** and click on Withholding. Then select Other Topics.

### **W-4 Information:**

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

SC Code of Law Section 12-54-46 states that an individual is liable for a penalty of \$500 for violations including failing to provide an employer with a W-4, falsely claiming exempt status, claiming more exemptions than they are entitled to, and requesting a waiver from withholding to which they are not entitled.

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

### **IMPORTANT REMINDER!**

**Use DORePay to make withholding payments only.**

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

## **Taxpayers' Bill Of Rights**

- You have the right to apply for relief or assistance from the Taxpayer Rights Advocate within the Department of Revenue. The Taxpayer Rights Advocate is responsible for the resolution of taxpayer complaints and problems. Under certain conditions, the advocate may postpone until resolution any actions determined to cause you irreparable loss.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

# IMPORTANT INFORMATION

## GENERAL

- 2008 withholding tax tables are the same as 2007.
- Current year withholding tax forms have been modified. DO NOT use prior year forms.
- All nine digits of the SC withholding number (25999999-9) are required when submitting returns and payments with the exception of payments made by EFT which only require the first 8 digits.
- A business with no employees can remain open even when the withholding account is closed.
- If you move, send South Carolina Department of Revenue (SCDOR) your change of name/address/business location information on SC8822 (Change of Name/Address/Business Location).

## W-2, W-4 and 1099 FORMS

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

## PAYMENTS

- If paying by check, mail payment and coupon (WH-1601) to SCDOR.
- Only use current year pre-printed WH-1601s.
- The date of the employee's paycheck determines the quarter that should be entered on the WH-1601.
- When making electronic payments, **do not submit a paper WH-1601.**
- If making 24 withholding payments or more in a year, you must pay electronically.

## RETURNS

- Returns (WH-1605 and WH-1606) must be filed if your withholding account is open even if there is no withholding.
- Amended returns (WH-1605A and WH-1606A) are used only to correct information shown on the original return that has already been filed. Amended returns **CANNOT** be electronically filed or TeleFiled.
- WH-1605 is NOT filed for 4th quarter . . . use WH-1606.
- WH-1606: Complete top portion (lines 1-6) for fourth quarter, bottom portion (lines 7-10) for annual information.
- Be sure to use the correct preprinted form for each quarter.

## CLOSING

- You must close the withholding account if the business is sold or you no longer have employees.
- If you no longer have employees and do not close your account, you must continue to file quarterly returns.
- There is no cost to open or close a withholding account.

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

# GENERAL INSTRUCTIONS

## TAX RATE:

South Carolina uses graduated tax rates from 2% to 7% based on how often the employee is paid, the gross wages for the pay period and the number of exemptions claimed. See the tables in this book.

## WHO MUST WITHHOLD:

All employers must withhold tax from employees:

- Wages
- Commissions
- Bonuses

In addition, SC requires withholding from:

- Payments of prizes or winnings to a resident or nonresident in excess of \$500 (rate to withhold 7% of each distribution made to an individual, partnership, trust or estate and 5% for a corporation or other entity)
- Payments of rent (5 or more pieces of residential property or 1 or more pieces of commercial property) of \$1,200 or more in any calendar year made to nonresidents (rate to withhold 7% if not a corporation, 5% if corporation)
- Payments of royalties of \$1,200 or more in any calendar year made to nonresidents (rate to withhold 7% if not a corporation, 5% if corporation)
- Contracts of \$10,000 or more awarded to nonresidents (rate to withhold 2%)

NOTE: The withholding requirements for rents, royalties, and contracts can be waived if an I-312 (Nonresident Taxpayer Registration Affidavit Income Tax Withholding) is provided by the payee to the payor (primary contractor). A person is not required to withhold taxes for a nonresident taxpayer who submits an affidavit certifying that they are registered with either the South Carolina Secretary of State or the South Carolina Department of Revenue (SCDOR). This form should be given to the payor (primary contractor). DO NOT send to SCDOR.

## W-4 REQUIREMENTS:

**The IRS provides W-4 forms. There is no separate SC W-4 form.** Secure a signed withholding exemption certificate from each employee. Employers should withhold at the rate of zero exemptions if no exemption certificate is provided. If the number of exemptions for federal and state are the same, only one federal W-4 form should be completed. If claiming a different number of exemptions for state than federal, a separate W-4 should be completed and marked "For State Purposes only". An employee is not allowed to claim a greater number of exemptions for state purposes than the exemptions claimed for federal purposes. If an employer receives a withholding exemption certificate from an employee claiming ten (10) or more withholding exemptions or the employer believes a certificate is incorrect, the employer must furnish a copy of the certificate to the South Carolina Department of Revenue within 30 days. The employer should withhold on the basis of the certificate until notified by the SCDOR to withhold at a different rate.

## HOW TO REGISTER FOR A WITHHOLDING NUMBER

You must apply for a SC withholding number in order to establish an account in which to deposit your payments. This can be done by selecting South Carolina Business One Stop (SCBOS) on our website, [www.sctax.org](http://www.sctax.org), or by completing SCTC-111 (Business Tax Application). The number entitles you to be a **withholding agent**. Should the ownership of the business change, such as conversion from a partnership to a corporation, a new withholding number must be obtained. If you are required to get a new federal identification number, you are also required to get a new SC withholding number.

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

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

Go to [www.irs.gov](http://www.irs.gov) to apply for and receive your federal employer identification number.

## MAKING PAYMENTS - RESIDENT/NONRESIDENT

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

**NOTE:** Employers/withholding agents (**resident and nonresident**) whose SC withholding tax exceeds \$15,000 during a quarter or who make 24 or more payments in a year must pay by either DOR ePay or EFT by their due date. If the due date of the payment falls on a holiday or a weekend, the payment is due on the next business day.

**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. Payments may be made in the following ways:

- DOR 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 DOR ePay logo. There is no pre-registration to use this feature.
- EFT - Payments can be made by internet or telephone. You must first register by contacting our EFT office at 1-800-476-0311 or 896-1715 if in the Columbia calling area.
- SCDOR - You may make your payment directly to the SCDOR using the Withholding Tax Payment coupon (WH-1601) when making a payment during the quarter. If you are required to make quarterly federal payments, you may make quarterly state withholding payments directly to SCDOR with the SC Withholding Quarterly Tax Return (WH-1605) or the SC Withholding Fourth Quarter/Annual Reconciliation (WH-1606). Mail payments to the address on the coupon or return.

**NONRESIDENT:** Any individual or other entity whose principal place of business is outside SC.

Nonresident employers/withholding agents are required to make payments either quarterly or monthly. If the South Carolina state tax liability is less than \$500 for the quarter, the payment is due by the last day of the month following the end of the quarter. Once the withholding reaches \$500 or more during the quarter, it is due by the 15th of the following month. These payments can be made one of several ways:

- DOR 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 DOR ePay logo. There is no pre-registration to use this feature.
- EFT - Payments can be made by internet or telephone. You must first register by contacting our EFT office at 1-800-476-0311 or 896-1715 if in the Columbia calling area.
- SCDOR - You can make your payment directly to the SCDOR using the Withholding Tax Payment Coupon (WH-1601) if making monthly payments or with the Quarterly reconciliation (WH-1605) or the Fourth Quarter/Annual reconciliation (WH-1606) if making quarterly payments.

### Completing WH-1601 Tax Payment:

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

For Example: If the paycheck is dated 3-30-08, select the 1st quarter on the WH-1601. Even if you are making this payment in April, this is a 1st quarter payment.

### Example:

**WH-1601**  
(Rev. 8/30/07)  
3127

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**SC WITHHOLDING TAX PAYMENT**

**Darken Quarter (Required)**  
**Pay Check Date Determines Quarter**

<input checked="" type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

# FILING RETURNS

## WH-1605 - SC WITHHOLDING QUARTERLY TAX RETURN

All employers/withholding agents (resident and nonresident) must complete WH-1605 for the first 3 quarters of the year. (1st quarter: Jan-Mar; 2nd quarter: Apr-Jun; 3rd quarter: Jul-Sep). Complete lines 1-6 with your SC state income tax withholding information. **DO NOT include federal or unemployment tax information in this total.**

QUARTERS	DUE DATES
Jan-Mar	April 30
Apr-Jun	July 31
Jul-Sep	Oct 31

If the due date of the return falls on a holiday or a weekend, the return is due on the next business day.

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

QUARTER	DUE DATE
Oct-Dec	Last Day of February

- Electronic Filing - You may file your return at [www.sctax.org](http://www.sctax.org) using eWithholding. You may file using Business Tax TeleFile if you have a zero amount due on Line 6 or a refund due on Line 3. The W-2s and 1099s (with SC tax withheld) should be submitted with WH-1612 (Transmittal Form) which is included in this booklet.
- Mag Media and W-2's - Employers/withholding agents (resident and nonresident) with more than 250 W-2s must submit them by magnetic media. WH-1612 (Transmittal Form) must accompany the magnetic media. The state closely follows the federal guidelines for magnetic media. While the Social Security Administration is now accepting W2/1099 information through electronic filing, SC does not yet offer this option. See the State RS-1 Specifications on our website under Publications for the required format.
- Paper W-2s or 1099s (with SC tax withheld) are to be remitted with form WH-1612 (Transmittal Form).

## METHODS OF FILING

- eWithholding
- TeleFile
- By mail

## COMPLETING WH-1605 AND WH-1606:

Use the pre-printed returns you have received in your booklet. If you must use a blank return or coupon, be sure to:

- Enter **SC withholding** number (begins with 25 and has nine digits)
- Enter Federal Employer ID number or Social Security number
- Enter **Correct Quarter** (Jan-Mar, Apr-Jun, Jul-Sep or Oct-Dec) and **YEAR.**
- Complete withholding account name and mailing address
- Sign name
- Print name and phone number including area code

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

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

## REFUNDS

(See South Carolina Code of Laws 12-8-2020)

### WHEN ARE REFUNDS ALLOWED?

- A refund will be issued, if the withholding is overpaid due to a math error or incorrect payment amount being sent.
- Overpayments will be refunded to the withholding agent if claimed prior to the issuance of original W-2 forms.

Show an overpayment on line 3 of the return and a refund will be issued if Department of Revenue records agree. No credits are allowed. Each quarter stands on its own.

**Example:** An error was made and a payment was submitted for more than the amount of tax withheld. Line 1 of the quarterly return should show the actual amount of tax withheld. The total payments made should be shown on line 2. Then enter the amount of the overpayment to be refunded on line 3.

### WHEN ARE REFUNDS NOT ALLOWED?

- Refunds are not allowed to the withholding agent due to the issuance of W-2Cs (corrected W-2s) which decrease the amount of state tax withheld.

**Note:** Taxes withheld from an employee's paycheck belong to the employee. Any overpayment will be refunded from their individual income tax return.

**Example:** State taxes were withheld for South Carolina in error. The employee actually worked in another state for which the taxes should have been withheld. The W-2 was issued showing the wages and withholding for South Carolina. Since the wages are taxable in the other state, a W-2C should be issued showing no wages for South Carolina but show the tax withheld. A letter should be given to the employee along with the corrected W-2 for South Carolina on company letterhead explaining that the wages were earned in another state. A W-2 should also be prepared for the other state showing the wages earned. The employee would then file an amended Individual Income Tax return for South Carolina with the W-2C and the letter decreasing the wages and claiming the withholding and a refund will be issued. The tax owed to the other state would be paid by the employee when filing that individual income tax return.

## REMITTANCE (CHECKS)

1. Checks must be made payable to: SC DEPARTMENT OF REVENUE
2. Verify the dollar and written amount of the check.
3. Indicate SC Withholding file number and quarter.
4. Complete signature must be provided.
5. Return and check must be mailed in the same envelope.

Your Name Your Address Any town, State Zip	_____ 20 ____
SAMPLE	
Pay to _____ (1)	\$ (2) Dollars
_____ (2)	
FOR _____ (3)	_____ (4)
123456789 123456 1234	

## NOTICES/ASSESSMENTS

- Proposed Notices of Adjustment (PNOA) are issued for underpayments/overpayments.
- If your withholding tax return is not received by the South Carolina Department of Revenue (SCDOR) or postmarked by the end of the month following the close of the quarter, your return is considered delinquent. You will be charged appropriate penalties and interest.
- If you receive a Failure to File Notice, you can file by eWithholding, Business Tax TeleFile, or mail your return.
- If no reply is received to the Failure to File Notice, the SCDOR will issue an estimated assessment. You can file your return by eWithholding, Business Tax TeleFile or mail your return/payment to SCDOR.
- Twenty (20) days after issuing an assessment, a tax lien may be recorded at your county courthouse. Tax liens are subject to credit review and can be added by credit reporting agencies which may adversely affect your credit rating for 10 years. You may be unable to obtain credit or transfer property if a tax lien is filed against you.
- Failure to file and/or pay taxes may result in revocation of your SCDOR licenses.
- You may be contacted by SCDOR personnel at any time during this process by phone or in person.

## PENALTIES AND INTEREST

Penalties and interest can be determined by using the Penalty and Interest calculator found on our website: [www.sctax.org](http://www.sctax.org)>P&I Calculator

### PENALTIES

- A. Penalty applied for failure to file return by the due date: 5% of tax due per month, or part of a month, not to exceed 25%. See SC Code of laws 12-54-43(C)
- B. Failure to timely pay tax due: ½% per month (or portion of month) up to maximum of 25%. See SC Code of Laws 12-54-43(D)
- C. Failure to timely deposit during the quarter: \$10 to \$1,000. See SC Code of Laws 12-54-43(K)

### INTEREST

Interest is charged on a return which has a balance due and which has not been paid in full by the due date. SC Code of Law states that if any tax is not paid when due, interest is due on the unpaid portion from the time the tax was due until it is paid in its entirety.

Interest on underpayments and overpayments is established by the SCDOR in the same manner, and at the same time, as the underpayment rate provided in Internal Revenue Code Sections 6621 and 6622. This means that interest rates may change or can change quarterly. Interest will be compounded daily.

## CLOSING ACCOUNT

- The SC state withholding account can be closed if there is no withholding anticipated, even if the business remains open. The withholding tax account can be reactivated within three (3) years with the same SC state withholding tax account number if the ownership remains the same. You may close the withholding account by any of the following methods:

Complete the Account Closing Form (C-278) and mail to the address on the form.

File your return electronically using eWithholding (eWH) and enter the date of your last paycheck.

File your return using the Business Tax TeleFile program and enter the date of your last paycheck.

- Closing information furnished to other state or federal agencies is not provided to the South Carolina Department of Revenue.
- You must close the account if the business is sold.



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

**WH-1616**  
(Rev. 9/13/07)  
3378

**(803) 898-5918**



As a South Carolina Business owner you have the option of filing your withholding tax return by touchtone telephone. The Business Tax TeleFile System is available 24 hours / 7 days a week. The system affords a major convenience for qualified filers with a zero payment amount or refund due with the return for the quarter. **First time users are required to register their SC Withholding number during the initial telephone call to establish a PIN.** (Personal Identification Number)

**To start the process, dial (803) 898-5918 and follow the voice instructions.**

**To register your SC Withholding number:**

1. Enter your 9-digit SC Withholding number that begins with 25.
2. Create a 4-digit personal identification number ("PIN").
3. Transfer to file Withholding Tax return (optional).

**To file your Quarterly Tax Return (WH-1605):**

1. Enter your 9-digit SC Withholding number that begins with 25.
2. Enter the 4-digit PIN number that you selected.
3. Withholding returns are filed on a quarterly basis.
  - To file a 1st Quarter return, press 1.
  - To file a 2nd Quarter return, press 2.
  - To file a 3rd Quarter return, press 3.
  - To file a 4th Quarter return, press 4.
4. Enter the tax year for which you are filing using a 4 digit year.
5. Enter the total state tax withheld from all sources for the quarter you are filing.
6. Enter the deposits or payments made during this quarter.
7. Enter the total refund amount expected.
8. Re-enter PIN to complete filing and to receive a confirmation number.
9. Filing is NOT COMPLETE until PIN is Re-entered and Confirmation # assigned!
10. Enter the date of your last withholding liability **if you are no longer required to withhold SC Tax.**
11. Return successfully filed... filing process completed!

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

1. Repeat steps 1 through 7 of the quarterly filing portion (WH -1605).
2. Enter total state tax withheld from all sources.
3. Enter total state wages reported.
4. Enter number of wage and tax statements, W-2s and 1099s (with state tax withheld).
5. Re-enter PIN to complete filing and to receive a confirmation number.
6. Filing is NOT COMPLETE until PIN is Re-entered and Confirmation # assigned!
7. Enter the date of your last withholding liability **if you are no longer required to withhold SC Tax.**
8. Return successfully filed... filing process completed!

This process is virtually paperless and takes only minutes to complete. "How To Instructions" and "FAQs" are posted on our website at [www.sctax.org](http://www.sctax.org) under "**Electronic Services > Withholding**". For tax related issues, contact the DOR Withholding Tax Help Line at (803) 898-5752. For TeleFile support issues, contact the Electronic Help Desk at (803) 896-1715.



## WHERE CAN YOU GET HELP?

### INTERNET:

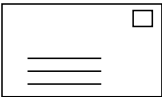
South Carolina Department of Revenue website  
Official South Carolina State Government website  
South Carolina Business One Stop

[www.sctax.org](http://www.sctax.org)  
[www.myscgov.com](http://www.myscgov.com)  
[www.scbos.com](http://www.scbos.com)



### BY TELEPHONE:

Forms by FAX - Columbia area.....	(803) 898-5320
Forms by FAX - Statewide.....	1-800-768-3676
Withholding Tax Registration.....	(803) 896-1350
Withholding General Questions.....	(803) 898-5752
Withholding Tax Questions.....	(803) 896-1450
Electronic Help Desk- Columbia area.....	(803) 896-1715
Electronic Help Desk- Outside Columbia area.....	1-800-476-0311
Magnetic Media Questions (General).....	(803) 896-1450
IRS Business Information.....	1-800-829-4933
Employment Security Commission (unemployment).....	(803) 737-2400



### BY MAIL:

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

### PHYSICAL LOCATION:

301 Gervais Street  
Columbia, SC 29201

**Once you have filed your WH-1606, submit your W-2s and 1099s (with SC tax withheld) with form WH-1612.**

### FAX ON DEMAND FORMS ORDERING

1-800-768-3676 or (in Columbia) 898-5320

The Fax on Demand system allows you to call using either your Fax phone or regular touch tone phone to order single copies of forms. Dial the appropriate phone number listed above and follow the menu. If you call from your fax phone, the system faxes the forms immediately. If you use a regular touch tone phone, the system will request the fax number and will fax the forms after normal hours (11 p.m. - 8 a.m.). You may also request the fax menu listing all information available on the Fax on Demand system. This menu will be sent to you immediately whether you are using a fax or touch tone phone. A maximum of six (6) forms may be requested in one call. The system will make three (3) attempts to fax the requested forms.

**Reminder:** If you do not have a plain paper fax machine, you must copy the document onto plain paper before submitting to the South Carolina Department of Revenue. We will not process returns that come in on thermal fax paper.

#### Frequently Requested Forms

#### Document Retrieval Number

Form 105 - SC WH Tax Information Guide .....	8012
C-278 - Account Closing Form .....	9003
SC-8822 - Change of Name/Address/Business Location.....	9015
WH-1605 - SC WH Quarterly Tax Return.....	8006
WH-1606 - SC WH 4th Qtr/Annual Reconciliation.....	8008
WH-1612 - Transmittal Form for W-2s, 1099s and Magnetic Media.....	8010
WH-1605A - SC WH Amended Qtrly Tax Return .....	8007
WH-1606A - SC WH Amended 4th Qtr/Annual Reconciliation.....	8009
WH-1603 - Withholding Tax Tables.....	8005



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

**WH-1605**  
(Rev. 8/30/07)  
3129

SC WITHHOLDING NO.

QUARTER AND YEAR

[Empty box for SC Withholding No.]

[Empty box for Quarter and Year]

FEI NO.

DUE ON OR BEFORE

**FOR OFFICE USE ONLY**

Check if change of address  
**Use BLACK INK ONLY.**

**NOTE:** A return **MUST BE** filed even if no SC state income tax has been withheld during the quarter to prevent a delinquent notice. Do not enter negative numbers.

**QUARTERLY SC STATE INCOME TAX INFORMATION:**

CLIP CHECK HERE

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

14-0809

See instructions for information on methods for filing returns.

For Field Use Only

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer.  Yes  No

Preparer's name and phone number

When signing this form, it is important that the information contained in your report be correct and complete. To willfully furnish a false or fraudulent statement to the Department is a crime.

**Sign Here** Signature ..... Name ..... Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Telephone (\_\_\_\_) ..... Title .....

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



1350



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

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

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

SC WITHHOLDING NO.

QUARTER AND YEAR

Form boxes for SC WITHHOLDING NO. and QUARTER AND YEAR

FEI NO.

DUE ON OR BEFORE

FOR OFFICE USE ONLY

Check if change of address

Use BLACK INK ONLY.

NOTE: A return MUST BE filed even if no SC state income tax has
been withheld during the quarter to prevent a delinquent notice. Do not enter negative numbers.

4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:

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

See instructions for information on methods for filing returns.

ANNUAL SC STATE RECONCILIATION INFORMATION

- 7. Recap of South Carolina tax withheld by quarter.
8. Total SC state income tax WITHHELD from all quarters reported
9. Total SC WAGES from W-2s and 1099 income.
10. Number of wage and tax statements.

I authorize the Director of the Department of Revenue or delegate to discuss this return,
attachments and related tax matters with the preparer.

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

31311020

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

## METHODS FOR FILING RETURNS:

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

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

**Paper** - If filing by paper, you should complete the WH-1606 and mail to the SCDOR at the address listed on the front of the form. Send in your SC W-2s and 1099s with a completed WH-1612. Employers/withholding agents with 250 or more W-2s or 1099s (with state tax withheld) should submit them using magnetic media. See transmittal form WH-1612.



**NOTE:** A return **MUST BE** filed even if no state tax has been withheld during the quarter to prevent a delinquent notice from being mailed. **A WH-1606 reconciliation must be filed if the account was open for any portion of the calendar year.**

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

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

## 4TH QUARTER:

- Line 1 Enter total **SC state** income tax withheld from all sources.
- Line 2 Enter total **SC state** income tax deposits or payments made.
- Line 3 Enter the amount of **SC state** refund, if any. **(SCDOR will not honor credit transfer requests.)**
- Line 4 Enter the amount of **SC state** tax due, if any.
- Line 5 Enter the amount of penalty and interest due, if any.
- Line 6 Enter the net **SC state** income tax, penalty, and interest due, if any.

## ANNUAL:

- Line 7 Enter the total SC tax withheld for each quarter.
- Line 8 Enter the total **SC state income tax withheld** from all quarters reported from W-2 and 1099 forms. Total of line 7 should equal line 8. If there is a difference, you should review your records to determine the quarter or quarters that should be amended.
- Line 9 Enter the total **SC wages** from W-2s and 1099 income.
- Line 10 Enter the total number of wage and tax statements. **Submit W-2s and 1099s (with state tax withheld) with WH-1612.**  
(Use state copy of W-2 forms). This total should also include the 1099s that show SC state tax withheld.

## TO AVOID DELAYS IN PROCESSING YOUR RETURN(S):

- Must be prepared with **BLACK INK ONLY**.
- Do not staple attachments.
- Must have all numbers written clearly inside the blocks (for scanner accuracy).
- Must **NOT contain slashes, dashes, or commas in the block number area**.
- Must contain a telephone number (including area code) available during business hours.
- Must be signed by person authorized to act on behalf of withholding agent. All **"SIGN HERE"** information must be given. Checks must be signed and include the written dollar amount.
- Must be mailed to SCDOR at the special address shown on the return.
- Must include SC Withholding file number and quarter on the **"FOR"** line of the check.

## AUTHORIZATION AND SIGNATURE:

Check the "YES" box for release of confidential information. This authorizes the Director of the South Carolina Department of Revenue or delegate to discuss the return, its attachments, any notices, adjustments or assessments with the preparer whose name is provided.



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.

1350



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**SC WITHHOLDING TAX PAYMENT**

**WH-1601**  
(Rev. 8/30/07)  
3127

SC WITHHOLDING NO.

Empty box for SC Withholding No.

FEI NUMBER

Empty box for FEI Number.

**Darken Quarter (Required)**  
**Pay Check Date Determines Quarter**

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

YEAR

Empty box for Year.

14-0811

PAYMENT AMOUNT

Empty box for Payment Amount.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Phone \_\_\_\_\_

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

31271034

..... detach here .....

1350



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**SC WITHHOLDING TAX PAYMENT**

**WH-1601**  
(Rev. 8/30/07)  
3127

SC WITHHOLDING NO.

Empty box for SC Withholding No.

FEI NUMBER

Empty box for FEI Number.

**Darken Quarter (Required)**  
**Pay Check Date Determines Quarter**

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

YEAR

Empty box for Year.

14-0811

PAYMENT AMOUNT

Empty box for Payment Amount.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Phone \_\_\_\_\_

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

31271034

..... detach here .....

1350



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**SC WITHHOLDING TAX PAYMENT**

**WH-1601**  
(Rev. 8/30/07)  
3127

SC WITHHOLDING NO.

Empty box for SC Withholding No.

FEI NUMBER

Empty box for FEI Number.

**Darken Quarter (Required)**  
**Pay Check Date Determines Quarter**

<input type="radio"/> 1st Qtr Jan, Feb, Mar	<input type="radio"/> 2nd Qtr Apr, May, Jun
<input type="radio"/> 3rd Qtr Jul, Aug, Sep	<input type="radio"/> 4th Qtr Oct, Nov, Dec

YEAR

Empty box for Year.

14-0811

PAYMENT AMOUNT

Empty box for Payment Amount.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Phone \_\_\_\_\_

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

31271034



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SC WITHHOLDING
AMENDED QUARTERLY TAX RETURN

Only Use This Form If You Are Reporting A Change To A Previously Filed Return.

WH-1605A
(Rev. 9/20/07)
3335

SC WITHHOLDING NO.

QUARTER AND YEAR

SC WITHHOLDING NO. input box

QUARTER AND YEAR selection options: Jan, Feb, Mar; Apr, May, Jun; Jul, Aug, Sep

FEI NO.

YEAR

Check if change of address
Use BLACK INK ONLY.

FOR OFFICE USE ONLY

Do not enter negative numbers.

You CANNOT use eWithholding or TeleFile to file an amended return.

AMENDED QUARTERLY SC STATE INCOME TAX INFORMATION:

CLIP CHECK HERE

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

14-0809

For Field Use Only

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes No

Preparer's name and phone number

When signing this form, it is important that the information contained in your report be correct and complete. To willfully furnish a false or fraudulent statement to the Department is a crime.

Sign Here Signature Name Date Telephone Title

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

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

## SPECIAL INSTRUCTIONS FOR AMENDED RETURNS:

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

## QUARTERLY:

- Line 1 Enter total **SC state** income tax withheld from all sources.
- Line 2 Enter total **SC state** income tax deposits or payments made.
- Line 3 Enter the amount of **SC state** refund, if any. (**SCDOR will not honor credit transfer requests.**)
- Line 4 Enter the amount of **SC state** tax due, if any.
- Line 5 Enter the amount of penalty and interest due, if any.
- Line 6 Enter the net **SC state** income tax, penalty, and interest due, if any.

## TO AVOID DELAYS IN PROCESSING YOUR RETURN(S):

- Must be prepared with **BLACK INK ONLY**.
- Do not staple attachments.
- Must have all numbers written clearly inside the blocks (for scanner accuracy).
- Must **NOT contain slashes, dashes, or commas in the block number area**.
- Must contain a telephone number (including area code) available during business hours.
- Must be signed by person authorized to act on behalf of withholding agent. All "**SIGN HERE**" information must be given. Checks must be signed and include the written dollar amount.
- Must be mailed to SCDOR at the special address shown on the return.
- Must include the SC Withholding file number and quarter on the "**FOR**" line of the check.

## AUTHORIZATION AND SIGNATURE:

Check the "YES" box for release of confidential information. This authorizes the Director of the South Carolina Department of Revenue or delegate to discuss the return, its attachments, any notices, adjustments or assessments with the preparer whose name is provided.



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

WH-1606A (Rev. 9/21/07) 3336

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

SC WITHHOLDING NO. QUARTER AND YEAR

Check if change of address Use BLACK INK ONLY.

Do not enter negative numbers. You CANNOT use eWithholding or TeleFile to file an amended return.

FEI NO. DUE ON OR BEFORE FOR OFFICE USE ONLY

CLIP CHECK, W-2s and 1099s HERE

AMENDED 4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:

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

14-0809

AMENDED ANNUAL SC STATE RECONCILIATION INFORMATION

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

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes No

For Field Use Only

Preparer's name and phone number

When signing this form, it is important that the information contained in your report be correct and complete. To wilfully furnish a false or fraudulent statement to the Department is a crime.

Sign Here Signature Telephone Name Title Date

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

## SPECIAL INSTRUCTIONS FOR AMENDED RETURNS:

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

## 4TH QUARTER:

- Line 1 Enter total **SC state** income tax withheld from all sources.
- Line 2 Enter total **SC state** income tax deposits or payments made.
- Line 3 Enter the amount of **SC state** refund, if any. (**SCDOR will not honor credit transfer requests.**)
- Line 4 Enter the amount of **SC state** tax due, if any.
- Line 5 Enter the amount of penalty and interest due, if any.
- Line 6 Enter the net **SC state** income tax, penalty, and interest due, if any.

## ANNUAL:

- Line 7 Enter the total SC tax withheld for each quarter.
- Line 8 Enter the total **SC state income tax withheld** from all quarters reported from W-2 and 1099 forms. Total of line 7 should equal line 8. If there is a difference, you should review your records to determine the quarter or quarters that should be amended.
- Line 9 Enter the total **SC wages** from W-2s and 1099 income.
- Line 10 Enter the total number of wage and tax statements. Enclose W-2s, W-2Cs and 1099s. (Use state copy of W-2 forms). This total should also include the 1099s that show SC state tax withheld.

## TO AVOID DELAYS IN PROCESSING YOUR RETURN(S):

- Must be prepared with **BLACK INK ONLY**.
- Do not staple attachments.
- Must have all numbers written clearly inside the blocks (for scanner accuracy).
- Must **NOT contain slashes, dashes, or commas in the block number area**.
- Must contain a telephone number (including area code) available during business hours.
- Must be signed by person authorized to act on behalf of withholding agent. All "**SIGN HERE**" information must be given. Checks must be signed and include the written dollar amount.
- Must be mailed to SCDOR at the special address shown on the return.
- Must include SC Withholding file number and quarter on the "**FOR**" line of the check.

## AUTHORIZATION AND SIGNATURE:

Check the "YES" box for release of confidential information. This authorizes the Director of the South Carolina Department of Revenue or delegate to discuss the return, its attachments, any notices, adjustments or assessments with the preparer whose name is provided.



# ACCOUNT CLOSING FORM

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.**

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

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

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

- |  |                      |                               |
|--|----------------------|-------------------------------|
| <input type="checkbox"/> Sales (attach retail license) | File/Account # _____ | Permanent Closing Date _____  |
| <input type="checkbox"/> Withholding                   | File/Account # _____ | Date of Final Pay Check _____ |
| <input type="checkbox"/> Admission _____               | File/Account # _____ | Permanent Closing Date _____  |
| <input type="checkbox"/> Property _____                | File/Account # _____ | Permanent Closing Date _____  |
| <input type="checkbox"/> Use Tax _____                 | File/Account # _____ | Permanent Closing Date _____  |
| <input type="checkbox"/> Other _____                   | File/Account # _____ | Permanent Closing Date _____  |

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

If you have any questions concerning the closing of your business or completion of this form, please call this office at 803-896-1350.

**IMPORTANT: THIS INFORMATION, INCLUDING APPROPRIATE DATES, MUST BE RECEIVED TO PROPERLY CLOSE YOUR ACCOUNT.**

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

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

# Instructions

- Make sure that all applicable sections of the C-278 are accurately completed.
- If closing a sales tax account, attach the retail license to this form.
- If closing more than one tax account use the spaces provided below or attach a sheet listing the type of tax account, current account number and closing date or final check date and business address.
- This form must be signed by an owner, partner or corporate officer.
- **You cannot use this form to close your corporate income tax account. To correctly dissolve (close) your corporate income tax account the following must be done:**

For Secretary of State purposes:

- (1) A domestic corporation must file the Articles of Dissolution with the Secretary of State.
- (2) A corporation other than a domestic corporation must file the Articles of Withdrawal with the Secretary of State. Contact the Secretary of State for forms and/or questions by calling 803-734-2158.

For South Carolina Department of Revenue purposes:

- (3) The corporation must file a final tax return within 75 days after filing such Articles of Dissolution or Withdrawal. A schedule must accompany the final return showing the distribution of the assets to the stockholders. An extension of time to file may be obtained by filing Form SC1120-T prior to expiration of the 75 days.
- (4) The appropriate box in the upper right corner of the return should be marked in the space indicating the reason for the final return.

Type Tax	Account No.	Permanent Closing Date	Business Address
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
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_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Mail to: South Carolina Department of Revenue, Registration Unit, Columbia, SC 29214-0140**

**Social Security Privacy Act Disclosure**

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

**The Family Privacy Protection Act**

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
CHANGE OF NAME / ADDRESS / BUSINESS LOCATION

Please complete this form to notify the South Carolina Department of Revenue of a change of name / 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 Name / 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.)

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

SID #

Important - A change of ownership will require the business to register for new accounts. Account numbers must be listed before address changes can be made.

- 1. Address Change Applies To: Corporate, Sales\*, Withholding, Other
Account #

Effective Date:

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

- 2. Federal Identification Number (FEIN) (If required by Internal Revenue Service)
3. New Business Name
4. Prior Business Name
5. Owner/Partner/Corporate Name (if different from 4)

Lines 6 and 7 should reflect the physical/street address of the business - no PO boxes.

- 6. New Business Address 7. Previous Business Address
Address, County, City, State, Zip

- 8. New Mailing Address 9. Previous Mailing Address
Address, City, State, Zip

- 10. Telephone Number (after Date of Change)

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

(Continued on Back)

11. Business within Municipal Limits:  Yes  No If Yes, which City? \_\_\_\_\_

12. Description of Business Activity: \_\_\_\_\_

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

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

14. Names of Business Owners/Partners/Officers - Social Security Number(s) Required for Owners/Partners:

Name	Social Security Number	Address	% Owned
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Signature of Owner/Partner/Officer: \_\_\_\_\_

### GENERAL INSTRUCTIONS

#### Part I - Individual:

- (1) Department records will be updated to reflect the change of address as soon as possible after receipt of this form. If you wish this change to be effective on a specific date, indicate the date.
- (2) Provide complete name and Social Security Number. This will enable the Department of Revenue to locate your records.
- (3) Complete prior name on Line #3 in the case of a legal name change (enclose a copy of name change document), marriage or divorce. Indicate the full name used previously.
- (4) Signatures are required from each person affected by the change of address.

**MAIL TO: SC DEPARTMENT OF REVENUE, INCOME TAX, COLUMBIA, S.C. 29214-0015**

#### Part II - Business:

- (1) A change of ownership requires the new owner to register for all new tax accounts. Tax accounts cannot be transferred from one owner to another. The new owner will be required to complete a Business Tax Application, Form SCTC-111.
- (2) The following location changes will require the issuance of a new Sales Tax Retail License:
  - A change in location from one county to another within South Carolina;
  - A change from an out-of-state location to a location within South Carolina; or
  - A change from a location within South Carolina to an out-of-state location.These changes require the return of your current license; a new license will be issued with the corrected information. Attach the current license to this form.
- (3) **Provide the current South Carolina Account numbers for each account to which the change applies. Attach a separate sheet if needed.**
- (4) Provide the Federal Identification Number (FEIN) and full name of the business as registered with the Department of Revenue. Any corporate name provided should be the same name registered with the South Carolina Secretary of State.
- (5) Lines 6 and 7 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 12 should list a specific description of the business activity.
- (7) Line 13 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 14.
- (9) The signature of an owner/partner/officer (or authorized representative) is required.

**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

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# WITHHOLDING TAX TABLES

NOTE: 2008 Withholding Tables are the same as the 2007 Tables

## 2008 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	6	5	4
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	5
24	28	1	0	0	0	0	0	0	0	0	0	0	200	204	13	12	11	10	10	9	8	8	7	6	6
28	32	1	0	0	0	0	0	0	0	0	0	0	204	208	13	12	11	11	10	9	8	8	7	6	6
32	36	1	1	0	0	0	0	0	0	0	0	0	208	212	13	12	11	11	10	10	9	8	7	7	7
36	40	1	1	0	0	0	0	0	0	0	0	0	212	216	14	12	12	11	11	10	9	8	7	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	7	7
44	48	2	1	1	0	0	0	0	0	0	0	0	220	224	14	13	12	12	11	10	10	9	8	7	7
48	52	2	1	1	0	0	0	0	0	0	0	0	224	228	15	13	13	12	11	11	10	10	9	8	7
52	56	3	2	1	1	0	0	0	0	0	0	0	228	232	15	14	13	12	12	11	10	10	9	8	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	8	8
60	64	3	2	1	1	0	0	0	0	0	0	0	236	240	15	14	13	13	12	11	11	10	9	8	8
64	68	3	2	1	1	0	0	0	0	0	0	0	240	244	16	14	14	13	12	11	11	10	9	8	8
68	72	4	3	2	1	1	0	0	0	0	0	0	244	248	16	15	14	13	12	11	11	10	9	8	8
72	76	4	3	2	2	1	1	0	0	0	0	0	248	252	16	15	14	14	13	12	11	10	9	8	8
76	80	4	3	2	2	1	1	0	0	0	0	0	252	256	17	15	15	14	13	12	11	10	9	8	8
80	84	4	3	2	2	1	1	0	0	0	0	0	256	260	17	15	15	14	13	12	11	10	9	8	8
84	88	5	4	3	2	1	1	0	0	0	0	0	260	264	17	16	15	14	13	12	11	10	9	8	8
88	92	5	4	3	2	1	1	0	0	0	0	0	264	268	17	16	15	14	13	12	11	10	9	8	8
92	96	5	4	3	2	1	1	0	0	0	0	0	268	272	18	16	16	15	14	13	12	11	10	9	8
96	100	6	4	4	3	2	1	1	0	0	0	0	272	276	18	17	16	15	14	13	12	11	10	9	8
100	104	6	4	4	3	2	1	1	0	0	0	0	276	280	18	17	16	16	15	14	13	12	11	10	9
104	108	6	5	4	3	2	1	1	0	0	0	0	280	284	18	17	17	16	15	14	13	12	11	10	9
108	112	6	5	4	3	2	1	1	0	0	0	0	284	288	19	17	17	16	15	14	13	12	11	10	9
112	116	7	5	5	4	3	2	1	1	0	0	0	288	292	19	18	17	16	15	14	13	12	11	10	9
116	120	7	6	5	4	3	2	1	1	0	0	0	292	296	19	18	17	16	15	14	13	12	11	10	9
120	124	7	6	5	4	3	2	1	1	0	0	0	296	300	20	18	18	17	16	15	14	13	12	11	10
124	128	8	6	5	4	3	2	1	1	0	0	0	300	304	20	19	18	17	16	15	14	13	12	11	10
128	132	8	6	5	4	3	2	1	1	0	0	0	304	308	20	19	18	18	17	16	15	14	13	12	11
132	136	8	7	6	5	4	3	2	1	0	0	0	308	312	20	19	18	18	17	16	15	14	13	12	11
136	140	8	7	6	5	4	3	2	1	0	0	0	312	316	21	19	19	18	17	16	15	14	13	12	11
140	144	9	7	7	6	5	4	3	2	0	0	0	316	320	21	20	19	18	17	16	15	14	13	12	11
144	148	9	8	7	6	5	4	3	2	0	0	0	320	324	21	20	19	18	17	16	15	14	13	12	11
148	152	9	8	7	6	5	4	3	2	0	0	0	324	328	22	20	19	18	17	16	15	14	13	12	11
152	156	10	8	8	7	6	5	4	3	0	0	0	328	332	22	21	20	19	18	17	16	15	14	13	12
156	160	10	8	8	7	6	5	4	3	0	0	0	332	336	22	21	20	19	18	17	16	15	14	13	12
160	164	10	9	8	7	6	5	4	3	0	0	0	336	340	22	21	20	19	18	17	16	15	14	13	12
164	168	10	9	8	7	6	5	4	3	0	0	0	340	344	23	21	20	19	18	17	16	15	14	13	12
168	172	11	9	9	8	7	6	5	4	0	0	0	344	348	23	22	21	20	19	18	17	16	15	14	13
172	176	11	10	9	8	7	6	5	4	0	0	0	348	352	23	22	21	20	19	18	17	16	15	14	13
176	180	11	10	9	8	7	6	5	4	0	0	0	352	356	24	22	21	20	19	18	17	16	15	14	13
180	184	11	10	10	9	8	7	6	5	0	0	0	356	360	24	22	21	20	19	18	17	16	15	14	13
184	188	12	10	10	9	8	7	6	5	0	0	0	360	364	24	23	22	21	20	19	18	17	16	15	14
188	192	12	11	10	9	8	7	6	5	0	0	0	364	over	24	23	22	21	20	19	18	17	16	15	14

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



**2008 BI-WEEKLY  
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	1	0	0	0	0	0	0	0	0	0	0	980	1020	57	44	38	32	26	19	14	9	6	3	0
25	55	1	0	0	0	0	0	0	0	0	0	0	1020	1060	60	47	41	34	28	22	16	11	7	4	0
55	65	2	0	0	0	0	0	0	0	0	0	0	1060	1100	63	50	43	37	31	25	19	13	9	5	2
65	75	2	0	0	0	0	0	0	0	0	0	0	1100	1140	66	52	46	40	34	28	22	16	11	7	4
75	85	2	0	0	0	0	0	0	0	0	0	0	1140	1180	68	55	49	43	37	31	24	18	13	8	5
85	95	2	0	0	0	0	0	0	0	0	0	0	1180	1220	71	58	52	46	40	33	27	21	15	10	6
95	105	3	0	0	0	0	0	0	0	0	0	0	1220	1260	74	61	55	48	42	36	30	24	18	12	8
105	115	3	0	0	0	0	0	0	0	0	0	0	1260	1300	77	64	57	51	45	39	33	27	20	15	10
115	125	3	0	0	0	0	0	0	0	0	0	0	1300	1340	80	66	60	54	48	42	36	29	23	17	12
125	135	3	1	0	0	0	0	0	0	0	0	0	1340	1380	82	69	63	57	51	45	38	32	26	20	14
135	145	4	1	0	0	0	0	0	0	0	0	0	1380	1420	85	72	66	60	54	47	41	35	29	23	17
145	155	4	1	0	0	0	0	0	0	0	0	0	1420	1460	88	75	69	62	56	50	44	38	32	25	19
155	165	4	1	0	0	0	0	0	0	0	0	0	1460	1500	91	78	71	65	59	53	47	41	34	28	22
165	175	5	2	0	0	0	0	0	0	0	0	0	1500	1540	94	80	74	68	62	56	50	43	37	31	25
175	185	5	2	0	0	0	0	0	0	0	0	0	1540	1580	96	83	77	71	65	59	52	46	40	34	28
185	195	5	2	0	0	0	0	0	0	0	0	0	1580	1620	99	86	80	74	68	61	55	49	43	37	30
195	210	6	2	0	0	0	0	0	0	0	0	0	1620	1660	102	89	83	76	70	64	58	52	46	40	33
210	230	7	3	1	0	0	0	0	0	0	0	0	1660	1700	105	92	85	79	73	67	61	55	48	42	36
230	250	7	3	1	0	0	0	0	0	0	0	0	1700	1740	108	94	88	82	76	70	64	57	51	45	39
250	270	8	4	1	0	0	0	0	0	0	0	0	1740	1780	110	97	91	85	79	73	67	61	55	48	42
270	290	9	4	2	0	0	0	0	0	0	0	0	1780	1820	113	100	94	88	82	75	69	63	57	51	44
290	310	10	5	2	0	0	0	0	0	0	0	0	1820	1860	116	103	97	90	84	78	72	66	60	54	47
310	330	11	6	3	1	0	0	0	0	0	0	0	1860	1900	119	106	99	93	87	81	75	69	63	57	50
330	350	12	7	3	1	0	0	0	0	0	0	0	1900	1940	122	108	102	96	90	84	78	71	65	59	53
350	370	13	7	4	1	0	0	0	0	0	0	0	1940	1980	124	111	105	99	93	87	80	74	68	62	56
370	390	14	8	5	2	0	0	0	0	0	0	0	1980	2020	127	114	108	102	96	89	83	77	71	65	58
390	410	16	9	5	2	0	0	0	0	0	0	0	2020	2060	130	117	111	104	98	92	86	80	74	67	61
410	430	17	10	6	3	1	0	0	0	0	0	0	2060	2100	133	120	113	107	101	95	89	83	76	70	64
430	450	18	11	7	3	1	0	0	0	0	0	0	2100	2140	136	122	116	110	104	98	92	85	79	73	67
450	470	19	11	7	4	1	0	0	0	0	0	0	2140	2180	138	125	119	113	107	101	94	88	82	76	70
470	490	21	12	8	4	2	0	0	0	0	0	0	2180	2220	141	128	122	116	110	103	97	91	85	79	72
490	510	22	13	9	5	2	0	0	0	0	0	0	2220	2260	144	131	125	118	112	106	100	94	88	81	75
510	530	24	14	10	6	3	1	0	0	0	0	0	2260	2300	147	134	127	121	115	109	103	97	90	84	78
530	550	25	16	11	7	4	1	0	0	0	0	0	2300	2340	150	136	130	124	118	112	106	99	93	87	81
550	570	26	17	12	7	4	2	0	0	0	0	0	2340	2380	152	139	133	127	121	115	108	102	96	90	84
570	590	28	18	12	8	5	2	0	0	0	0	0	2380	2420	155	142	136	130	124	117	111	105	99	93	86
590	620	29	19	13	9	5	3	0	0	0	0	0	2420	2460	158	145	139	132	126	120	114	108	102	95	89
620	660	32	21	16	11	7	4	1	0	0	0	0	2460	2500	161	148	141	135	129	123	117	111	104	98	92
660	700	35	24	18	12	8	5	2	0	0	0	0	2500	2540	164	150	144	138	132	126	120	113	107	101	95
700	740	38	26	20	15	10	6	3	1	0	0	0	2540	2580	166	153	147	141	135	129	122	116	110	104	98
740	780	40	29	23	17	12	7	4	2	0	0	0	2580	2620	169	156	150	144	138	131	125	119	113	107	100
780	820	43	31	25	19	14	9	5	3	0	0	0	2620	2660	172	159	153	146	140	134	128	122	116	109	103
820	860	46	34	28	22	16	11	7	4	1	0	0	2660	2700	175	162	155	149	143	137	131	125	118	112	106
860	900	49	37	30	24	18	13	8	5	2	0	0	2700	2740	178	164	158	152	146	140	134	127	121	115	109
900	940	52	39	33	27	20	15	10	6	3	1	0	2740	2780	180	167	161	155	149	143	136	130	124	118	112
940	980	54	42	35	29	23	17	12	8	5	2	0	2780	over	180	167	161	155	149	143	136	130	124	118	112

Amount shown on line above plus seven percent (7%) of excess over \$2,780.

**2008 SEMI-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	590	610	28	18	12	8	4	2	0	0	0	0	0
25	45	1	0	0	0	0	0	0	0	0	0	0	610	630	30	19	13	8	5	2	0	0	0	0	0
45	55	1	0	0	0	0	0	0	0	0	0	0	630	650	31	20	14	9	5	2	0	0	0	0	0
55	65	2	0	0	0	0	0	0	0	0	0	0	650	670	32	21	15	10	6	3	0	0	0	0	0
65	75	2	0	0	0	0	0	0	0	0	0	0	670	690	34	22	16	11	7	4	1	0	0	0	0
75	85	2	0	0	0	0	0	0	0	0	0	0	690	710	35	24	17	12	7	4	1	0	0	0	0
85	95	2	0	0	0	0	0	0	0	0	0	0	710	730	37	25	18	13	8	5	2	0	0	0	0
95	105	3	0	0	0	0	0	0	0	0	0	0	730	750	38	26	19	14	9	5	2	0	0	0	0
105	115	3	0	0	0	0	0	0	0	0	0	0	750	770	39	27	20	15	10	6	3	0	0	0	0
115	125	3	0	0	0	0	0	0	0	0	0	0	770	800	41	29	22	16	11	7	4	1	0	0	0
125	135	3	1	0	0	0	0	0	0	0	0	0	800	820	42	30	23	17	12	7	4	1	0	0	0
135	145	4	1	0	0	0	0	0	0	0	0	0	820	860	45	32	26	19	13	9	5	2	0	0	0
145	155	4	1	0	0	0	0	0	0	0	0	0	860	900	48	35	28	22	15	10	6	3	1	0	0
155	165	4	1	0	0	0	0	0	0	0	0	0	900	940	51	37	31	24	18	12	8	4	2	0	0
165	175	5	1	0	0	0	0	0	0	0	0	0	940	980	53	40	33	27	20	14	9	5	2	0	0
175	185	5	2	0	0	0	0	0	0	0	0	0	980	1020	56	43	36	29	22	16	11	7	4	2	0
185	195	5	2	0	0	0	0	0	0	0	0	0	1020	1060	59	45	38	32	25	18	13	8	5	2	0
195	205	6	2	0	0	0	0	0	0	0	0	0	1060	1100	62	48	41	34	27	21	15	10	6	3	1
205	215	6	2	0	0	0	0	0	0	0	0	0	1100	1140	65	50	44	37	30	23	17	12	7	4	2
215	225	6	3	0	0	0	0	0	0	0	0	0	1140	1180	67	53	46	40	33	26	20	14	9	5	2
225	235	7	3	0	0	0	0	0	0	0	0	0	1180	1220	70	56	49	43	36	29	22	16	11	7	4
235	245	7	3	1	0	0	0	0	0	0	0	0	1220	1260	73	59	52	45	39	32	25	18	13	8	5
245	255	8	3	1	0	0	0	0	0	0	0	0	1260	1300	76	62	55	48	41	35	28	21	15	10	6
255	265	8	4	1	0	0	0	0	0	0	0	0	1300	1340	79	64	58	51	44	37	31	24	18	12	8
265	275	8	4	1	0	0	0	0	0	0	0	0	1340	1380	81	67	60	54	47	40	34	27	20	14	9
275	285	9	4	2	0	0	0	0	0	0	0	0	1380	1420	84	70	63	57	50	43	36	30	23	17	11
285	295	9	4	2	0	0	0	0	0	0	0	0	1420	1460	87	73	66	59	53	46	39	32	26	19	13
295	305	10	5	2	0	0	0	0	0	0	0	0	1460	1500	90	76	69	62	55	49	42	35	29	22	16
305	315	10	5	2	0	0	0	0	0	0	0	0	1500	1540	93	78	72	65	58	51	45	38	31	25	18
315	325	11	5	2	0	0	0	0	0	0	0	0	1540	1580	95	81	74	68	61	54	48	41	34	27	21
325	335	11	6	3	0	0	0	0	0	0	0	0	1580	1620	98	84	77	71	64	57	50	44	37	30	24
335	345	12	6	3	0	0	0	0	0	0	0	0	1620	1660	101	87	80	73	67	60	53	46	40	33	26
345	355	12	6	3	1	0	0	0	0	0	0	0	1660	1700	104	90	83	76	69	63	56	49	43	36	29
355	365	13	7	4	1	0	0	0	0	0	0	0	1700	1740	107	92	86	79	72	65	59	52	45	39	32
365	375	13	7	4	1	0	0	0	0	0	0	0	1740	1780	109	95	88	82	75	68	62	55	48	41	35
375	385	14	7	4	1	0	0	0	0	0	0	0	1780	1820	112	98	91	85	78	71	64	58	51	44	38
385	395	14	8	4	2	0	0	0	0	0	0	0	1820	1860	115	101	94	87	81	74	67	60	54	47	40
395	405	15	8	4	2	0	0	0	0	0	0	0	1860	1900	118	104	97	90	83	77	70	63	57	50	43
405	430	16	9	5	2	0	0	0	0	0	0	0	1900	1940	121	106	100	93	86	79	73	66	59	53	46
430	450	17	10	6	3	0	0	0	0	0	0	0	1940	1980	123	109	102	96	89	82	76	69	62	55	49
450	470	19	11	7	3	0	0	0	0	0	0	0	1980	2020	126	112	105	99	92	85	78	72	65	58	52
470	490	20	12	7	4	0	0	0	0	0	0	0	2020	2060	129	115	108	101	95	88	81	74	68	61	54
490	510	21	12	8	4	1	0	0	0	0	0	0	2060	2100	132	118	111	104	97	91	84	77	71	64	57
510	530	23	13	9	5	2	0	0	0	0	0	0	2100	2140	135	120	114	107	100	93	87	80	73	67	60
530	550	24	14	9	6	3	0	0	0	0	0	0	2140	2180	137	123	116	110	103	96	90	83	76	69	63
550	570	25	15	10	6	3	1	0	0	0	0	0	2180	2220	140	126	119	113	106	99	92	86	79	72	66
570	590	27	17	11	7	4	1	0	0	0	0	0	2220	over	140	126	119	113	106	99	92	86	79	72	66

Amount shown on line above plus seven percent (7%) of excess over 2,220.

**2008 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	0	1460	1500	76	52	39	27	18	10	4	0	0	0	
25	50	1	0	0	0	0	0	0	0	0	0	0	0	1500	1540	79	55	41	29	20	12	6	1	0	0	
50	70	1	0	0	0	0	0	0	0	0	0	0	0	1540	1580	82	57	44	32	21	13	7	1	0	0	
70	90	2	0	0	0	0	0	0	0	0	0	0	0	1580	1620	84	60	46	34	23	15	8	2	0	0	
90	110	2	0	0	0	0	0	0	0	0	0	0	0	1620	1660	87	62	49	36	25	16	9	3	0	0	
110	130	2	0	0	0	0	0	0	0	0	0	0	0	1660	1700	90	65	51	38	27	17	10	3	0	0	
130	150	3	0	0	0	0	0	0	0	0	0	0	0	1700	1740	93	67	54	41	29	19	11	5	0	0	
150	170	3	0	0	0	0	0	0	0	0	0	0	0	1740	1780	96	70	56	43	31	21	13	6	1	0	
170	190	4	0	0	0	0	0	0	0	0	0	0	0	1780	1820	98	72	59	46	33	23	14	7	2	0	
190	210	5	0	0	0	0	0	0	0	0	0	0	0	1820	1860	101	75	62	48	35	24	15	9	2	0	
210	230	6	0	0	0	0	0	0	0	0	0	0	0	1860	1900	104	77	64	51	37	26	17	10	3	0	
230	250	6	0	0	0	0	0	0	0	0	0	0	0	1900	1940	107	80	67	53	40	28	18	11	5	0	
250	270	7	1	0	0	0	0	0	0	0	0	0	0	1940	1980	110	82	69	56	42	30	20	12	6	1	
270	290	7	1	0	0	0	0	0	0	0	0	0	0	1980	2020	112	85	72	58	45	32	22	14	7	2	
290	310	8	2	0	0	0	0	0	0	0	0	0	0	2020	2060	115	88	74	61	47	35	24	15	8	2	
310	330	9	2	0	0	0	0	0	0	0	0	0	0	2060	2100	118	90	77	63	50	37	26	16	9	3	
330	350	9	2	0	0	0	0	0	0	0	0	0	0	2100	2140	121	93	79	66	52	39	27	18	10	4	
350	370	10	3	0	0	0	0	0	0	0	0	0	0	2140	2180	124	95	82	68	55	41	30	20	12	6	
370	390	10	3	0	0	0	0	0	0	0	0	0	0	2180	2220	126	98	84	71	58	44	32	22	13	7	
390	410	11	3	0	0	0	0	0	0	0	0	0	0	2220	2260	129	101	87	74	63	47	34	24	15	8	
410	430	12	4	0	0	0	0	0	0	0	0	0	0	2260	2300	132	103	90	77	66	50	37	26	16	9	
430	460	13	5	0	0	0	0	0	0	0	0	0	0	2300	2340	135	106	93	79	66	53	39	28	18	10	
460	500	14	6	1	0	0	0	0	0	0	0	0	0	2340	2380	138	109	96	82	69	55	42	30	20	12	
500	540	16	7	2	0	0	0	0	0	0	0	0	0	2380	2420	140	112	98	85	72	58	45	32	22	14	
540	580	18	8	2	0	0	0	0	0	0	0	0	0	2420	2460	143	115	101	88	74	61	48	35	24	15	
580	620	20	10	3	0	0	0	0	0	0	0	0	0	2460	2500	146	117	104	91	77	64	50	37	26	17	
620	660	22	11	5	0	0	0	0	0	0	0	0	0	2500	2540	149	120	107	93	80	67	53	40	28	18	
660	700	24	12	6	1	0	0	0	0	0	0	0	0	2540	2580	152	123	110	96	83	69	56	43	31	20	
700	740	26	14	7	1	0	0	0	0	0	0	0	0	2580	2620	154	126	112	99	86	72	59	45	33	22	
740	780	28	15	8	2	0	0	0	0	0	0	0	0	2620	2660	157	129	115	102	88	75	62	48	35	24	
780	820	30	16	9	3	0	0	0	0	0	0	0	0	2660	2700	160	131	118	105	91	78	64	51	38	26	
820	860	32	18	10	4	0	0	0	0	0	0	0	0	2700	2740	163	134	121	107	94	81	67	54	40	29	
860	900	35	20	12	6	1	0	0	0	0	0	0	0	2740	2780	166	137	124	110	97	83	70	57	43	31	
900	940	37	21	13	7	1	0	0	0	0	0	0	0	2780	2820	168	140	126	113	100	86	73	59	46	33	
940	980	40	23	14	8	2	0	0	0	0	0	0	0	2820	2860	171	143	129	116	102	89	76	62	49	36	
980	1020	42	25	16	9	3	0	0	0	0	0	0	0	2860	2900	174	145	132	119	105	92	78	65	52	38	
1020	1060	45	27	17	10	4	0	0	0	0	0	0	0	2900	2940	177	148	135	121	108	95	81	68	54	41	
1060	1100	48	29	19	11	5	0	0	0	0	0	0	0	2940	2980	180	151	138	124	111	97	84	71	57	44	
1100	1140	51	31	21	13	6	1	0	0	0	0	0	0	2980	3020	182	154	140	127	114	100	87	73	60	47	
1140	1180	54	33	23	14	7	2	0	0	0	0	0	0	3020	3060	185	157	143	130	116	103	90	76	63	49	
1180	1220	56	35	24	15	8	2	0	0	0	0	0	0	3060	3100	188	159	146	133	119	106	92	79	66	52	
1220	1260	59	37	26	17	10	3	0	0	0	0	0	0	3100	3140	191	162	149	135	122	109	95	82	68	55	
1260	1300	62	40	28	18	11	5	0	0	0	0	0	0	3140	3180	194	165	152	138	125	111	98	85	71	58	
1300	1340	65	42	30	20	12	6	1	0	0	0	0	0	3180	3220	196	168	154	141	128	114	101	87	74	61	
1340	1380	68	45	32	22	14	7	1	0	0	0	0	0	3220	3260	199	171	157	144	130	117	104	90	77	63	
1380	1420	70	47	35	24	15	8	2	0	0	0	0	0	3260	3300	202	173	160	147	133	120	106	93	80	66	
1420	1460	73	50	37	26	16	9	3	0	0	0	0	0	3300	over	over	over	over	over	over	over	over	over	over	over	over

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

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## Basic Withholding Tax Workshop

### Need Help Completing Your Withholding Tax Returns?

We offer **FREE Basic Withholding Tax Workshops**. You can learn to correctly prepare and file your state withholding returns.

Workshops are held in Columbia at 301 Gervais Street (inside the State Museum Building) from 9:00 until noon.

Check our website, [www.sctax.org](http://www.sctax.org), for dates and times of the workshops. **The dates and times are subject to change.**

#### To register for the workshop:

By E-mail - [TaxPayerEd@sctax.org](mailto:TaxPayerEd@sctax.org)

By Telephone - (803) 898-5450

By Mail - download a copy of the registration form from our website: [www.sctax.org](http://www.sctax.org)

Click on Tax Workshops and select Withholding Tax Workshops.

Directions to our location can also be found here.

## Taxpayer Service Centers

(Hours of Operation 8:30 a.m - 5:00 p.m. EST)

Contact the South Carolina Department of Revenue's Call Center at (803) 898-5000 or visit our website: [www.sctax.org](http://www.sctax.org)

#### MAIN OFFICE

Columbia Mill Building  
301 Gervais Street  
P.O. Box 125  
Columbia, SC 29214  
**(803) 898-5000**

#### CHARLESTON

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

#### FLORENCE

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

#### GREENVILLE

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

#### MYRTLE BEACH

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

#### ROCK HILL

Business and Technology Center  
454 South Anderson Rd., Ste 202  
P.O. Box 12099  
Rock Hill, SC 29731  
**(803) 324-7641**