



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

NOTE: A return MUST BE filed even if no SC state income tax has been withheld during the quarter to prevent a delinquent notice.

SC WITHHOLDING NO.

QUARTER

SC WITHHOLDING NO. input field

Oct, Nov, Dec

YEAR input field

FEI NO.

Due on or Before
Last Day of February

FOR OFFICE USE ONLY

Use BLACK INK ONLY.

- Darken circle completely if this is an AMENDED return.
Darken circle completely if change of address.

CLIP CHECK HERE

4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:

Do not enter negative numbers. Whole numbers must have "00" in the cents field.

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.) DO NOT PAY THIS AMOUNT.
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 (line 4 plus line 5) BALANCE DUE

14-0809
Mail to: South Carolina Department of Revenue,
Withholding,
Columbia SC 29214-0004

Clip payment for the full amount payable to SC Department of Revenue and write the withholding number and quarter on the payment.

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 W2s and 1099s. (This should equal the total of line 7.)
9. Total SC WAGES from W2s and 1099 income.
10. Number of W2s and 1099s submitted with WH-1612. See WH-1612 for instructions.

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 WH-1606

File WH-1606 electronically free of charge at [www.sctax.org](http://www.sctax.org). Click on eWithholding. Payments can be made by VISA or MasterCard or by Electronic Funds Withdrawal (EFW). **Do not** mail this form when filing online.

If the WH-1606 return is a refund return or a zero payment amount due return, file using Business Tax Telefile free of charge. Call 803-898-5918 and follow step by step instructions. **Do not** mail this form when using Telefile.

With either of these filing methods, confirmation will be given for a successfully filed return.

**DUE DATES:** 4TH QUARTER: Fourth Quarter/Annual Reconciliation.....Last day of February

**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.**

### Instructions:

If the top portion of the WH-1606 is not preprinted, complete the top of the form with the name and address of the business, the SC withholding number, the federal identification number and the year for which you are filing.

Darken circle completely if this is an amended return.

Darken circle completely if changing address.

Fill in the year in the Year box.

**NOTE: Only use fourth quarter figures for lines 1-6.**

- 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 W2 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 W2s and 1099 income.
- Line 10 Enter the total number of wage and tax statements. **Submit all W2s and only 1099s with SC state tax withheld with WH-1612.** Use state copy of W2 forms.

### 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, dollar signs 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.