



South Carolina Department of Revenue

2006 WITHHOLDING BOOKLET

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

www.sctax.org



E-file

- Available April 1st to file 1st quarter 2006 returns.
- See WHAT'S NEW on page 1.

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.

DORePay

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

THIS BOOKLET CONTAINS WITHHOLDING FORMS AND PAYMENT COUPONS

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Forms

WH-1605	Quarterly Tax Returns (1st, 2nd, and 3rd)
WH-1606	Fourth Quarter/Annual Reconciliation
WH-1612	W-2/Magnetic Media Transmittal Document
WH-1601	Withholding Tax Payment Coupons
WH-1605A	Amended Quarterly Tax Return
WH-1606A	Amended Fourth Quarter/Annual Reconciliation
WH-400	Withholding Tax Booklet Reorder Form
C-278	Account Closing Form
SC8822.....	Change of Address/Business Location
WH-1603	Withholding Tax Tables

NOTE: 2006 Withholding Tables are the same as the 2005 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?



Withholding payments are no longer taken to the bank:

SC Code of Law Section 12-8-1520 (A) (2) (*effective July 1, 2005*) has been amended to allow for changes in the way that withholding payments are made. Resident withholding agents will no longer take withholding payments to their financial institution. Withholding payments may be made using one of our electronic methods or by mailing the payment and payment coupon (WH-1601) directly to the South Carolina Department of Revenue (SCDOR).

Electronic
Paying



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 – ePAY **or** Electronic Funds Transfer (EFT). There is no fee charged to use either method.

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



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.

Electronic filing of returns for Withholding:

Beginning April 1, 2006 there is a new way for withholding agents/employers to file their quarterly withholding tax returns (WH-1605 or WH-1606). Anyone filing from one to one hundred returns for a tax period may use this program to electronically submit withholding tax returns. There is no fee charged or pre-registration required to use this program. Simply go to our website, **www.sctax.org**, and click on the electronic filing logo for e-Withholding.



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**. From here click on Withholding and then select E-Services. Scroll down to Publications and select the Withholding Batch Filing booklet.



Withhold tax on wages of \$1000 or more per year:

SC Code of Law 12-8-520(A) (*effective for taxable years beginning after 2005*) states that an employer paying wages to an employee shall withhold income tax for that employee if at the time of payment the wages are expected to equal \$1000 or more during the year.

Withholding not required for certain nonresidents working in SC:

SC Code of Law Section 12-8-520(D) (3) (*effective for taxable years beginning after 2005*) states that withholding is not required for personal services performed in this state by nonresident employees in connection with their regular employment outside of this state when the gross wages are equal to or less than the personal exemption amount provided in the Internal Revenue Code Section 151(d) as defined in Section 12-6-40. However, this item does not apply to employees performing construction, installation, engineering or similar services in this state.

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 (*effective June 9, 2005*) 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.

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

- 2006 withholding tax tables are the same as 2005.
- 2006 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 address information on SC8822 (Change of Address/Business Location).

W-2, W-4 and 1099 FORMS

- W-2's are not due until the end of February to the SCDOR.
- 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

- Do not take withholding payments to your bank. If paying by check, mail payment and coupon (WH-1601) to SCDOR.
- Only use 2006 pre-printed WH-1601's.
- The Quarter is determined by paycheck dates (check dates).
- 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 E-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.
- 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, 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 9 digit number.

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

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

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 ePay or EFT by their due date.

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. **You may no longer make SC Withholding payments at your financial institution.** Payments may be made in the following ways:

- ePay - You may submit your payment by credit card or by electronic funds withdrawal (bank draft) at the South Carolina Department of Revenue website **www.sctax.org**. Look for the ePay logo. There is no pre-registration to use this feature.
- EFT - Payments can be made by internet or telephone. You must first register by contacting our EFT office at 1-800-476-0311 or 898-5740 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:

- ePay - You may submit your payment by credit card or by electronic funds withdrawal (bank draft) at the South Carolina Department of Revenue website **www.sctax.org**. Look for the ePay logo. There is no pre-registration to use this feature.
- EFT - Payments can be made by internet or telephone. You must first register by contacting our EFT office at 1-800-476-0311 or 898-5740 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 3-30-06, enter "1" on the WH-1601. Even if you are making this payment in April, this is a 1st quarter payment.

Example:

WH-1601
(Rev. 7/15/05)
3127

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC WITHHOLDING TAX PAYMENT

Enter Quarter (Required):	QTR	YEAR
Pay Checks Dated	QTR	YEAR
JAN, FEB, MAR	1	2006
APR, MAY, JUN	2	
JUL, AUG, SEP	3	
OCT, NOV, DEC	4	

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

WH-1606 - SC WITHHOLDING FOURTH QUARTER/ANNUAL RECONCILIATION

WH-1606 combines fourth quarter and annual information. **DO NOT file WH-1605 for the fourth quarter.** All employers/withholding agents (resident and nonresident) must complete WH-1606, **even if open for only a portion of the year. This form is due by the last day of February.** Lines 1-6 is SC information for the FOURTH QUARTER ONLY. DO NOT include federal or unemployment tax information in this total. Lines 7-10 is SC withholding tax information for the entire year which is obtained from the W-2's and 1099's (only 1099's that contain SC income tax withheld).

QUARTER	DUE DATE
Oct-Dec	Last Day of February

- Electronic Filing - You may file by e-File or Telefile if you have a zero amount due on line 6 or a refund due on line 3. When filing your 4th quarter annual return by e-File or Telefile, the W-2's and 1099's should be submitted with WH-1612 (W-2/Magnetic Media Transmittal Document) which is included in this booklet.
- Mag Media and W-2's - Employers/withholding agents (resident and nonresident) with more than 250 W-2's must submit them by magnetic media. WH-1612 (W-2/Magnetic Media Transmittal Document) must accompany the magnetic media. Only MMREF format will be accepted. The state closely follows the federal guidelines for magnetic media. See the State RS-1 Specifications on our website under Publications.

METHODS OF FILING

- E-file
- Telefile
- By mail

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

COMPLETING WH-1605 AND WH-1606:

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

- Enter **SC withholding** number (begins with 25 and has 9 digits)
- Enter Federal Employer ID number or Social Security number
- Enter **Correct Quarter** (Jan-Mar, Apr-Jun, Jul-Sep or Oct-Dec)
- Complete withholding account name and mailing address
- Sign name
- Print name and phone number including area code

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 E-filed or Telefiled.
- Refunds will not be issued to the withholding agent due to corrected W-2's.

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-2C's (corrected W-2's) 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.

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

PENALTIES AND INTEREST

Penalties and interest can be determined by using the Penalty and Interest calculator found on our website: www.sctax.org>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:

Use C-278 (Account Closing Form).

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

Fax the Registration Section at (803) 898-5188 and provide closing information.

- Closing information furnished to other state or federal agencies is not provided to the South Carolina Department of Revenue.
- You must close the account if the business is sold or you no longer have employees.



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

WH-1616

(Rev. 8/15/05)
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 receive a confirmation number.
9. Filing is NOT COMPLETE until PIN is Re-entered... 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 receive a confirmation number.
6. Filing is NOT COMPLETE until PIN is Re-entered... 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 under "**Electronic Services > Withholding**". For tax related issues, contact the DOR Withholding Tax Help Line at (803) 898-5752. For TeleFile support issues, contact the Business Tax TeleFile Help Line at (803) 898-5111.



WHERE CAN YOU GET HELP?

INTERNET:

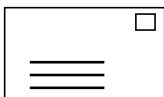
South Carolina Department of Revenue website
Official South Carolina State Government website
South Carolina Business One Stop

www.sctax.org
www.myscgov.com
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) 898-5872
Withholding General Questions.....	(803) 898-5752
Withholding Technical Questions.....	(803) 898-5383
EFT Information - Columbia area.....	(803) 898-5740
EFT Information - Outside Columbia area.....	1-800-476-0311
ePay Technical Questions.....	(803) 898-5111
E-file Technical Questions.....	(803) 898-5111
Telefile Technical Questions.....	(803) 898-5111
Magnetic Media Questions.....	(803) 898-5821
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

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 Address/Business Location.....	9015
WH-400 - WH Tax Booklet Reorder Form.....	8003
WH-1605 - SC WH Quarterly Tax Return.....	8006
WH-1606 - SC WH 4th Qtr/Annual Reconciliation.....	8008
WH-1612 - W-2/Magnetic Media.....	8010
WH-1605A - SC WH Amended Qtrly Tax Return	8007
WH-1606A - SC WH Amended 4th Qtr/Annual Reconciliation.....	8009
WH-1601X - SC Withholding Tax Payment.....	8004
WH-1603 - Withholding Tax Tables.....	8005



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

WH-1606

(Rev. 8/31/05)
3131

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

SC WITHHOLDING NO.

QUARTER

FEI NO.

DUE ON OR BEFORE

FOR OFFICE USE ONLY

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

14-0809

If line 6 is zero, you can E-file or TeleFile this return.

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

ANNUAL SC STATE RECONCILIATION INFORMATION

7. Recap of South Carolina tax withheld by quarter.
- | | |
|-----------------|-----------------|
| JAN - MAR _____ | JUL - SEP _____ |
| APR - JUN _____ | OCT - DEC _____ |

- | | | | | | |
|--|-----|---|----------------------|---|----------------------|
| 8. Total SC state income tax WITHHELD from all quarters reported from W-2's and 1099's. (This should equal the total of line 7.) | 8. | ▶ | <input type="text"/> | . | <input type="text"/> |
| 9. Total SC WAGES from W-2's and 1099 income. | 9. | ▶ | <input type="text"/> | . | <input type="text"/> |
| 10. Number of wage and tax statements. | 10. | ▶ | <input type="text"/> | | |

Enclose W-2's and 1099's with state tax withheld

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

For Field Use Only

Preparer's name and phone number _____

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


Sign Here Signature _____ Name _____ Date / /
Telephone () _____ Title _____

31311616

CLIP CHECK, W-2's and 1099's HERE

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

If no payment is due, you may E-file from our website, www.sctax.org or use the Business Tax TeleFile by calling (803) 898-5918.

 **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.**

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-2's and 1099 income.
- Line 10 Enter the total number of wage and tax statements. **Enclose W-2's and 1099's.**
(Use state copy of W-2 forms). This total should also include the 1099's that show SC state tax withheld.

NOTE: If filing by e-File or TeleFile, send in your SC W-2's and 1099's with a completed WH-1612. If you do not e-File or TeleFile and you have less than 250 W-2's submit with the WH-1606.

TO AVOID DELAYS IN PROCESSING YOUR RETURN(S):

- Must be prepared with **black or blue ink.**
- 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.
- Must be mailed to SCDOR at the special address shown on the return.
- **Only** use WH-1606A (amended return) to correct **previously filed returns.**

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
**W-2 / MAGNETIC MEDIA
TRANSMITTAL DOCUMENT**

WH-1612

(Rev. 8/31/05)
3331

SC WITHHOLDING NO.

YEAR

FEB 28, 2007

FEI NO.

DUE DATE

When to use this form:

- Use this form as a transmittal document when sending in W-2 information on magnetic media.
- Use this form as a transmittal document when sending in paper copies of W-2 information if you e-Filed or TeleFiled your Fourth Quarter/Annual Reconciliation (WH-1606).

IMPORTANT

- South Carolina Code of Laws Section 12-8-1550 requires wage and tax information to be submitted to the South Carolina Department of Revenue on magnetic media **if the withholding agent is required to do so by the IRS.**
- WH-1612 should be completed and submitted with magnetic media on or before the last day of February.

MAGNETIC MEDIA

Only MMREF format will be accepted.

DO NOT Submit WH-1606 with the magnetic media. Please mail it separately to the address listed on the WH-1606.

Number of reporting media filed: _____Magnetic tape(s), _____ Diskette(s), _____ Cartridge(s) _____ CD ROM

Type of data being reported (check only one): _____ W-2 original _____ W-2c for W-2

Contact Person:

Name _____ Phone Number (_____) _____

Total Amount of Form W-2 Fields

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

PAPER W-2'S

Complete this section if submitting paper W-2's and 1099's. See instructions on back

Total Amount of Form W-2 Fields

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

INSTRUCTIONS

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

Do **Not** submit WH-1606 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 required under Section 12-8-1540 (Wage and Tax Statements (W-2's) and 1099's) is required to be submitted to the Internal Revenue Service on magnetic media, the information must also be submitted to the South Carolina Department of Revenue (SCDOR) on magnetic media.

- Employers with 250 or more W-2 forms should submit on magnetic media.
- Employers with 250 nationwide who issue 25 or fewer W-2's to SC employees in a calendar year or who issue 25 or fewer 1099's with SC withholding in a calendar year may submit the W-2's or 1099's to the Department on traditional paper forms or by magnetic media.

MAGNETIC MEDIA

- Indicate the number of tapes, cartridges or diskettes covered by this transmittal.
- Indicate whether this file contains original or corrected data.
- Enter name, and telephone number of the person to contact concerning the magnetic media file.
- Enter the total for all W-2's, wages, tips, etc. and SC state income tax withheld from all sources.

See complete **Magnetic Media Specifications** in SCDOR Package **RS-1**. A complete package is available on our website at www.sctax.org under Publications or through Fax on Demand forms ordering, 1-800-768-3676 or in Columbia 898-5320, Document Retrieval Number 9052. Anyone having Magnetic Media related questions should call (803) 898-5821.

If you are Filing by Magnetic Media, mail to:

**SC Department of Revenue
Mag Media
Columbia SC 29214-0022**

Paper W-2's

- If you are filing your return (WH-1606) by e-File or TeleFile, send your paper W-2's or 1099's (showing state tax withheld) with this form.
- Complete the bottom portion of this form with the state tax withheld; wages, tips and other compensation; and the number of W-2's (and 1099's if they show state 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 1099's only if they show SC state tax withheld.

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

**SC Department of Revenue
Withholding
Columbia SC 29214-0004**



DO NOT TAKE THIS DOCUMENT TO THE BANK
 STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
SC WITHHOLDING TAX PAYMENT

WH-1601
 (Rev. 8/31/05)
 3127

SC WITHHOLDING NO.

FEI NUMBER

Enter Quarter (Required):

Pay Checks Dated **QTR**
 JAN, FEB, MAR1
 APR, MAY, JUN2
 JUL, AUG, SEP3
 OCT, NOV, DEC4

QTR

YEAR

ENTER PAYMENT AMOUNT

_____|_____|_____|_____|_____|_____|._____|_____|

14-0811

Signature _____ Date _____

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

31271612

----- detach here -----



DO NOT TAKE THIS DOCUMENT TO THE BANK
 STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
SC WITHHOLDING TAX PAYMENT

WH-1601
 (Rev. 8/31/05)
 3127

SC WITHHOLDING NO.

FEI NUMBER

Enter Quarter (Required):

Pay Checks Dated **QTR**
 JAN, FEB, MAR1
 APR, MAY, JUN2
 JUL, AUG, SEP3
 OCT, NOV, DEC4

QTR

YEAR

ENTER PAYMENT AMOUNT

_____|_____|_____|_____|_____|_____|._____|_____|

14-0811

Signature _____ Date _____

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

31271612

----- detach here -----



DO NOT TAKE THIS DOCUMENT TO THE BANK
 STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
SC WITHHOLDING TAX PAYMENT

WH-1601
 (Rev. 8/31/05)
 3127

SC WITHHOLDING NO.

FEI NUMBER

Enter Quarter (Required):

Pay Checks Dated **QTR**
 JAN, FEB, MAR1
 APR, MAY, JUN2
 JUL, AUG, SEP3
 OCT, NOV, DEC4

QTR

YEAR

ENTER PAYMENT AMOUNT

_____|_____|_____|_____|_____|_____|._____|_____|

14-0811

Signature _____ Date _____

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

31271612



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SC WITHHOLDING
AMENDED QUARTERLY TAX RETURN
Only Use This Form If You Are Reporting A Change To A
Previously Filed Return.

WH-1605A
(Rev. 8/31/05)
3335

SC WITHHOLDING NO.

QUARTER

FEI NO.

DUE ON OR BEFORE

FOR OFFICE USE ONLY

Use black or blue ink ONLY.

Do not enter negative numbers.

You **CANNOT** use E-file or TeleFile to file an amended return.

AMENDED QUARTERLY SC STATE INCOME TAX INFORMATION:

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

14-0809

For Field Use Only

CLIP CHECK HERE

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

Preparer's name and phone number

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

Sign Here Signature _____ Name _____ Date ____/____/____
Telephone (____) _____ Title _____

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

**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 e-File 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 1099's. (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 or blue ink**.
- 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.
- Must be mailed to SCDOR at the special address shown on the return.

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

WH-1606A

(Rev. 8/31/05)
3336

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

SC WITHHOLDING NO.

QUARTER

FEI NO.

DUE ON OR BEFORE

FOR OFFICE USE ONLY

Use black or blue ink ONLY.

Do not enter negative numbers.

You **CANNOT** use E-file or TeleFile to file an amended return.

AMENDED 4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:

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

14-0809

ANNUAL SC STATE RECONCILIATION INFORMATION

7. Recap of South Carolina tax withheld by quarter.

JAN - MAR _____

JUL - SEP _____

APR - JUN _____

OCT - DEC _____

8. Total SC state income tax **WITHHELD** from all quarters reported from W-2's and 1099's. (**This should equal the total of line 7.**) 8. ▶ .

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

10. Number of wage and tax statements 10. ▶

Enclose W-2's and 1099's with state tax withheld

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

For Field Use Only

Preparer's name and phone number _____

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

Sign Here Signature _____ Name _____ Date ____ / ____ / ____

Telephone () _____ Title _____

CLIP CHECK, W-2's and 1099's HERE

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 e-File 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 1099's. (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-2's and 1099 income.
- Line 10 Enter the total number of wage and tax statements. Enclose W-2's and 1099's. (Use state copy of W-2 forms). This total should also include the 1099's that show SC state tax withheld.

TO AVOID DELAYS IN PROCESSING YOUR RETURN(S):

- Must be prepared with **black or blue ink**.
- 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.
- Must be mailed to SCDOR at the special address shown on the return.

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.



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

NAME AND ADDRESS

SC WITHHOLDING NO.

YEAR

Mail this form to reorder a preprinted withholding booklet if the business mailing address listed above is correct. Allow three (3) weeks for delivery.

Do not mail this form if your mailing address has changed and the address listed above is incorrect. Complete the SC8822 (Change of Address/Business Location) and return to the SC Department of Revenue. A new Withholding booklet will be sent to your new address after receiving the change of address information. Allow three (3) weeks for delivery.

For each open SC Withholding **account**, a new booklet for the next year is automatically ordered and mailed to the last address on file by the first week of January. **No reorder is necessary.**

After Wednesday of the last full week of October, preprinted Withholding booklets can no longer be ordered for the current year.

NEED TO FILE OR PAY QUICKLY?

Optional Filing Methods:

- If you need to file your quarterly and/or annual withholding tax return and you do not have the preprinted form, you may file by using our e-file program from our website, **www.sctax.org** or by using our TeleFile program.
- If you need a paper copy of the quarterly tax return to report your quarterly withholdings, you may obtain one from our website, **www.sctax.org** under Withholding<Forms and select the form that you need.

Optional Payment Methods:

If you need to make a payment and you do not have a preprinted current year payment coupon (WH-1601), consider using one of our electronic methods for making state withholding payments.

- Our electronic payment system can be accessed online at our website, **www.sctax.org**, by clicking on DORePAY (Electronic Payment System). You may pay by either credit card or electronic funds withdrawal (bank draft) using this option. No prior registration is required.
- Another option is the Electronic Funds Transfer (EFT) method. Prior registration **is required** for this option. Call 1-800-476-0311 for more information.
- If you need a paper copy of the payment coupon, you may obtain one from our website, **www.sctax.org** under Withholding<Forms<WH-1601X (SC Withholding Tax Payment Coupon).



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
ACCOUNT CLOSING FORM

C-278
(Rev. 8/31/05)
6218

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

Complete this form if the business is sold, closed permanently or no longer has employees and mail it to the address above.

See back for instructions and spaces for additional closed accounts.

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

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

HOW MANY RETAIL SALES LOCATIONS WILL **CONTINUE** TO OPERATE IN SOUTH CAROLINA UNDER YOUR OWNERSHIP? _____

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

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

If you have any questions concerning the closing of your business or completion of this form, please call this office at 803-898-5872.

IMPORTANT: This information **MUST** be received to properly close your account.

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

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

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 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	Current Account No.	Permanent Closing Date	Business Address
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**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.



CHANGE OF ADDRESS/ BUSINESS LOCATION

Please complete this form to notify the South Carolina Department of Revenue of a change of address and/or business location for an individual or business. Please print or type all information.

- Check applicable box:
- Individual - Complete Part I
 - Business - Complete Part II
 - Both - Complete Part I and II

Part I - Individual Change of Address

Effective Date _____

1. Name _____ Social Security Number _____
 2. Spouse's Name _____ Social Security Number _____
 3. Prior Name _____
 (Complete Line 3 if you or your spouse changed last name due to marriage, divorce, etc.)
 4.a. Old Address _____ 4.b. Spouse's Old Address (if different from 4a.) _____

 5. New Address _____ 6. New Telephone Number (include Area Code)
 _____ (____) _____ - _____
 _____ 7. County _____
 Signature _____ Spouse's Signature _____

Part II - Business Change of Address/Location

Effective Date _____

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

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

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

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

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

Lines 5 and 6 should reflect the physical/street address of the business - no PO boxes.

5. New _____ 6. Previous _____
 Business _____ Business _____
 Address _____ Address _____
 County _____ County _____
 City, State, Zip _____ City, State, Zip _____
 7. New _____ 8. Previous _____
 Mailing _____ Mailing _____
 Address _____ Address _____
 City, State, Zip _____ City, State, Zip _____
 9. Telephone Number (after Date of Change) _____ - _____ - _____

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

10. Business within Municipal Limits: Yes No If Yes, which City? _____

11. Description of Business Activity: _____

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

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

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

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

Signature of Owner/Partner/Officer _____

GENERAL INSTRUCTIONS

Part I - Individual:

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

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

Part II - Business:

- (1) A change of ownership requires the new owner to register for all new tax accounts. Tax accounts cannot be transferred from one owner to another. The new owner will be required to complete a Business Tax Application, Form SCTC-111.
- (2) The following location changes will require the issuance of a new Sales Tax Retail License:
 - A change in location from one county to another within South Carolina;
 - A change from an out-of-state location to a location within South Carolina; or
 - A change from a location within South Carolina to an out-of-state location.These changes require the return of your current license; a new license will be issued with the corrected information. Attach the current license to this form.
- (3) Provide the current South Carolina Account numbers for each account to which the change applies. Attach a separate sheet if needed.
- (4) Provide the Federal Identification Number (FEIN) and full name of the business as registered with the Department of Revenue. Any corporate name provided should be the same name registered with the South Carolina Secretary of State.
- (5) Lines 7 and 8 should reflect the actual physical address of the business. Do not use a post office box. The county for the location is required.
- (6) Line 11 should list a specific description of the business activity.
- (7) Line 12 should reflect the location of the books/records of the business. Provide the name of the person responsible for the care of the book/records.
- (8) Update the current owners/partners/officers of the business on Line 13.
- (9) The signature of an owner/partner/officer (or authorized representative) is required.

MAIL TO: SC DEPARTMENT OF REVENUE, ATTN: LICENSE & REGISTRATION, COLUMBIA, S.C. 29214-0140

Social Security Privacy Act Disclosure

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

The Family Privacy Protection Act

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



WITHHOLDING TAX TABLES

NOTE: 2006 Withholding Tables are the same as the 2005 Tables

2006 DAILY Number of Exemptions

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

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

**2006 MONTHLY
Number of Exemptions**

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

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

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

Check our website, 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

By Telephone - (803) 898-5450

By Mail - download a copy of the registration form from our website: 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

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,
Suite 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, Suite 210-B, Greenville, SC 29607,
(864) 241-1200

MYRTLE BEACH

1330 Howard Parkway, Myrtle Beach, SC 29577
(Walk-in Assistance Only)

ROCK HILL

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