



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

WH-1606 (Rev. 6/27/12) 3131

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 FILE NO.

QUARTER

Blank box for SC Withholding File No.

4th Quarter Oct, Nov, Dec

YEAR _____

Due on or Before Last Day of February

FEIN

FOR OFFICE USE ONLY

Use BLACK INK ONLY.

- Darken circle completely if this is an AMENDED return. Reason:
Darken circle completely if change of address.
Darken circle completely if no longer required to withhold and account should be closed. Close date: Reason:

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

CLIP CHECK HERE

4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:

Do not enter negative numbers. All cent fields must be completed using numbers (.00 - .99).

1. 4th Quarter SC state income tax withheld (all sources)
2. 4th Quarter SC state income tax deposits or payments previously made.
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 (line 4 plus line 5). BALANCE DUE

ANNUAL SC STATE RECONCILIATION INFORMATION (LINE 7 THROUGH 10 INFORMATION IS REQUIRED)

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 \$, W2Gs \$, and 1099s \$
9. Total SC INCOME from W2s, W2Gs, and 1099s
10. Number of W2s, W2Gs, and 1099s submitted with WH-1612 or online through SCBOS (see 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 willfully furnish a false or fraudulent statement to the Department is a crime. Complete all information below.

Sign Here Signature Name Date Telephone Email Title

INSTRUCTIONS FOR PREPARING FOURTH QUARTER/ANNUAL RECONCILIATION WH-1606

File WH-1606 electronically free of charge at 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: Fourth Quarter and Annual Reconciliation Return.....Last day of February of the following year

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:

DO NOT ALTER COMPLETED FIELDS ON PRE-PRINTED FORMS AS IT MAY RESULT IN ACCOUNT ERRORS.

If the top portion of the WH-1606 is not pre-printed, complete the top of the form with the name and address of the business, the SC withholding file number, the Federal Employer Identification Number (FEIN) and the year for which you are filing.

- Darken circle completely if this is an amended return. Provide an explanation in the line below the circle.
- Darken circle completely if changing address.
- Darken circle completely if you are no longer required to withhold. Provide a close date and explanation.
- 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 **in the fourth quarter**. Enter corrected amount if filing an amended return.
- Line 2 Enter total **SC state** income tax deposits or payments made **in the fourth quarter**. For amended return, include amount paid with original WH-1606.
- 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. (see www.sctax.org > P&I Calculator)
- 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 through 10 information is required) :

- Line 7 Enter the reported amount of SC tax withheld by quarter.
- Line 8 Enter the total **SC state income tax withheld** from all quarters reported from W2s, W2Gs, and 1099s. 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 income** from W2s, W2Gs, and 1099s.
- Line 10 Enter the total number of wage and tax statements. Submit all W2s, W2Gs, and **only 1099s with SC state tax withheld** with WH-1612. **W2s only** may be filed online using the W2 Portal SCBOS at www.scbos.sc.gov. 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 (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.
- 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 **this** return, its attachments, any notices, adjustments or assessments with the preparer whose name is provided. Preparer's name must be an individual.

Clip payment to this return for the full amount payable to SC Department of Revenue and write the withholding file number and quarter on the payment. **Do not include WH-1601 coupon.**