



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
TRANSMITTAL FORM
FOR W2s, 1099s & MAGNETIC MEDIA

WH-1612
(Rev. 8/16/10)
3331

BUSINESS NAME AND ADDRESS

SC WITHHOLDING NO.

YEAR

Last day of February

FEIN

DUE DATE

Use this form to submit all W2s or only 1099s with SC tax withheld whether you filed by TeleFile, eWithholding, or paper. Separate CDs and WH-1612s must be submitted for each form type (W2 versus 1099).

All filers must complete Sections A and C. For Magnetic Media submissions, also complete Section B.

YOU MUST FILE FORM WH-1606 SEPARATELY.

Section A: Complete the following information for all W2s or 1099s, including Magnetic Media submissions.

TOTALS FROM W2s OR 1099s	
SC state income tax withheld	\$
Wages, tips and other compensation	\$
Number of W2s	
Number of 1099s with SC withholding	

Section B: Complete the following information for Magnetic Media submissions only.

S.C.Code Section 12-8-1550 requires wage and tax information to be submitted to the SC Department of Revenue on magnetic media if the withholding agent is required by the Internal Revenue Service to file using non-paper methods.

While the Social Security Administration accepts W2/1099 information through electronic filing, South Carolina does not offer this option. We continue to accept magnetic media.

Number of CD-ROM Submitted:		
Type of Data Reported (check only one)		
<input type="checkbox"/> W2	<input type="checkbox"/> 1099 with SC withholding	<input type="checkbox"/> W2c for corrected data

Section C: Complete the following information for all W2s or 1099s, including Magnetic Media submissions.

Contact Name _____ Phone _____
Mailing Address _____ Email _____
City _____ State _____ ZIP Code _____

WH-1612 INSTRUCTIONS

PURPOSE

Use this form to submit all W2s or only 1099s that have SC state tax withheld regardless of the filing method (Telefile, eWithholding, paper return). Separate CDs and WH-1612s must be submitted for each form type (W2 versus 1099).

INSTRUCTIONS

Section A:

- Enter total SC state income tax withheld. This is the sum of income tax withheld from W2s or 1099s.
- Enter total wages, tips, and other compensation.
- Enter the number of W2s.
- Enter the number of 1099s with SC withholding.

Section B:

- Enter number of CD-ROM being submitted.
- Check the box to indicate which type of data is being submitted. Magnetic media filers may use only one type of data to report per WH-1612.
- See SC Department of Revenue Publication RS-1 for the required format.

REMINDERS

- **YOU MUST FILE FORM WH-1606 SEPARATELY!!!!**
- If the top portion of the WH-1612 is not preprinted, complete the top of the form with the name and address of the company, the SC Withholding number, the Federal Employer Identification Number (FEIN) and the year for which you are filing.
- Send copies of 1099s only if they have SC state tax withheld.
- If you have domestic employees you are still required to send a copy of the W2 you issue your employee(s). You may not have a SC Withholding number, but you must still submit the W2s with this form. Write "Domestic Employee" at the top of each of the W2s.

DUE DATE

The WH-1612 is due on or before the last day of February.

MAILING INSTRUCTIONS

Paper W2s and 1099s:

SC Department of Revenue
Withholding
Columbia SC 29214-0004

Magnetic Media:

SC Department of Revenue
Magnetic Media
Columbia SC 29214-0022

Overnight Delivery

(for Magnetic Media Only)
SC Department of Revenue
Magnetic Media
301 Gervais St.
Columbia SC 29201

Magnetic Media Information

- South Carolina Code of Laws Section 12-8-1550 requires wage and tax information to be submitted to the SC Department of Revenue on magnetic media if the withholding agent is required by the Internal Revenue Service to file using non-paper methods.
- While the Social Security Administration accepts W2/1099 information through electronic filing, South Carolina does not offer this option. We continue to accept magnetic media.
- **Employers with 250 or more** W2s or 1099s must submit on magnetic media.
- Employers who issue less than 250 W2s to SC employees in a calendar year or who issue less than 250 1099s with SC withholding in a calendar year may submit the W2s or 1099s to the department on traditional paper forms or by magnetic media.
- See complete magnetic media specifications in SCDOR Publication RS-1. This publication is available on our website at www.sctax.org under Publications or through Fax On Demand. For Fax On Demand ordering call 1-800-768-3676 or in Columbia, 898-5320. The Document Retrieval Number for Publication RS-1 is 9052.
- For general information regarding magnetic media, contact this office at (803) 896-1450.