
State of South Carolina
Department of Revenue
301 Gervais Street, P.O. Box 125, Columbia, South Carolina, 29214

File Number:

The enclosed Employer Withholding Returns are being mailed to you from the South Carolina Department of Revenue as requested. Always mail in original returns as copies may cause a delay in processing.

INFORMATION ABOUT OUR ELECTRONIC FILING OPTIONS

The Department of Revenue's Electronic Filing Options are designed to give taxpayers a fast, convenient and secure electronic way to submit withholding quarterly return information and tax payments.

eWithholding is an online filing and payment application for filing WH1605 SC Withholding Quarterly tax returns and WH1606 SC Withholding Fourth Quarter/Annual Reconciliation returns. eWithholding allows you to file directly with the South Carolina Department of Revenue's website at www.sctax.org. eWithholding allows you to view and print returns that you have previously filed. Most taxpayers filing a WH1605/WH1606 have a zero balance due, but if you do owe, you can submit payment through eWithholding. You can submit withholding payments by credit card (VISA or MasterCard only) or EFW (also known as electronic funds withdrawal or bank draft or ACH Debit). There is NO ADDITIONAL CHARGE if you pay by credit card or EFW! You are only charged the amount of tax liability owed. If you have a tax liability, you know the exact day the money will be paid out of your bank account.

Business Telefile for Withholding is an interactive voice response system that transforms your telephone into a tool to file your quarterly withholding returns (WH1605) and fourth quarter/annual reconciliation return (WH1606) electronically. **Withholding tax filers with zero balances due for the quarter or the quarter is due a refund** may file their quarterly returns via TeleFile by calling 803-898-5918. You can even use your cell phone to submit your return. Payments cannot be submitted by using Business Telefile for Withholding.

MAKING PAYMENTS – RESIDENT/NONRESIDENT

For payment of withholding taxes, the South Carolina employer/withholding agent accounts are divided into two categories: RESIDENT and NONRESIDENT. 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 the federal payments are due, regardless of your state amount withheld.

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.

PENALTIES AND INTEREST

PENALTY:

- A. Failure to file return by the due date: 5% of the tax due per month, or part of a month, not to exceed 25%. See SC Code Section 12-54-43(C).
- B. Failure to timely pay tax due: ½% per month, or part of a month, not to exceed 25%. See SC Code Section 12-54-43(D).
- C. Failure to timely deposit during the quarter: Not to exceed \$1000. See SC Code Section 12-54-43(K).

INTEREST: SC Code of Law 12-54-25(A) 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.

Failure to file and/or pay penalties and interest can be determined by using the Penalty and Interest calculator found on our website: **www.sctax.org** >P&I Calculator.

REFUNDS

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 W2 forms. See SC Code Section 12-8-2020. Show any overpayment on the proper line 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.

Refunds are not allowed to the withholding agent due to the issuance of W2Cs (corrected W2s) which decrease the amount of state tax withheld. Taxes withheld from an employee's paycheck belong to the employee. Any overpayment will be refunded from his or her individual income tax return.

CLOSING AN ACCOUNT

The 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 file number if the ownership remains the same. You may close the withholding account by any of the following methods:

- Darken the "Account Closed" circle on the WH1605 or WH1606
- 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 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. If you close your withholding account during the year, a WH1606 must be filed.

AMENDED RETURNS

To amend a return, use WH1605 or WH1606 and darken the circle for AMENDED return. Provide an explanation or reason for the amendment. File an amended return only if corrections need to be made to an original return that has already been filed. DO NOT amend a return if an original has not been filed. No amended WH1606 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 W2s.

Forms can be downloaded from our website at www.sctax.org under Forms and Instructions>Withholding. You may also obtain forms by using our Fax on Demand service by calling 1-800-768-3676 or in Columbia, SC, 803-898-5320.

SUBMITTING W2S

Use form WH1612 to submit W2s and 1099s. W2s are due to the Department of Revenue on the last day of February following the tax year. Only 1099 forms that have SC withholding tax should be sent to SCDOR.

For more information on the following topics, visit our website www.sctax.org or call the Withholding Tax Questions telephone numbers:

- 2009 Federal Military Spouses Residency Relief Act
- 2008 SC Illegal Immigration Reform Act and 7% Income Tax Withholding on Certain Persons
- W-4 Information

Forms can also be downloaded from our website at **www.sctax.org** under Forms and Instructions>Withholding. You may also obtain forms by using our Fax on Demand service by calling 1-800-768-3676 or in Columbia, SC, 803-898-5320.

CONTACT INFORMATION

INTERNET	
SC Department of Revenue website	www.sctax.org
Office South Carolina State Government Website	www.sc.gov
South Carolina Business One Stop (SCBOS)	www.scbos.gov
TELEPHONE	
Forms by FAX - Columbia, SC area	803-898-5320
Forms by FAX - Outside Columbia Area	1-800-768-3676
South Carolina Business One Stop (SCBOS)	803-898-5690
Withholding Tax Registration	803-896-1350
Withholding General Questions	803-898-5752
Withholding Tax Questions	803-896-1450
Electronic Help Desk - Columbia, SC area	803-896-1715
Electronic Help Desk - Outside Columbia area	1-800-476-0311
Magnetic Media General Questions	803-896-1450
IRS Business Information	1-800-829-4933
South Carolina Department of Employment and Workforce	803-737-2400

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.

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.

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**,
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) 898-5593

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.

Taxpayers' Bill Of Rights

C-367 (Rev. 6/17/11) 6318

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- 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.

Under the provisions of Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owing to South Carolina Department of Revenue for more than 6 months may be assigned to a private collection agency for collecting actions.

Forms by Fax: 1-800-768-3676

Internet: www.sctax.org

Automated Refund Info: (803) 898-5300

Taxpayer Service Centers

The South Carolina Department of Revenue is ready to assist you at 7 locations around the state. You will find the address, telephone numbers and counties served for each location listed below.

Columbia Main Office: 301 Gervais Street
P.O. Box 125
Columbia, SC 29214
Phone: 803-898-5000
Fax: 803-898-5822

Market Pointe Service Center: 300-B Outlet Pointe Blvd.
P.O. Box 21587
Columbia, SC 29221
Phone: 803-898-5200
Fax: 803-896-0020

Charleston Service Center: One South Park Circle
Suite 100
Charleston, SC 29407
Phone: 843-852-3600
Fax: 843-556-1780

Myrtle Beach Office: 1330 Howard Parkway
Myrtle Beach, SC 29577
Phone: 843-839-2960
Fax: 843-839-2964

Florence Service Center: 1452 West Evans Street
P.O. Box 5418
Florence, SC 29502
Phone: 843-661-4850
Fax: 843-662-4876

Rock Hill Service Center: Business and Technology Center
454 South Anderson Road
Suite 202
P.O. Box 12099
Rock Hill, SC 29731
Phone: 803-324-7641
Fax: 803-324-8289

Greenville Service Center: 545 N. Pleasantburg Dr.
Suite 300
Greenville, SC 29607
Phone: 864-241-1200
Fax: 864-232-5008

COLUMBIA

Aiken
Allendale
Bamberg
Barnwell
Calhoun
Edgefield
Greenwood
Lexington
McCormick
Newberry
Orangeburg
Richland
Saluda

CHARLESTON

Beaufort
Berkeley
Charleston
Colleton
Dorchester
Hampton
Jasper

GREENVILLE

Abbeville
Anderson
Greenville
Laurens
Oconee
Pickens
Spartanburg
Union

FLORENCE

Chesterfield
Clarendon
Darlington
Dillon
Florence
Lee
Marion
Marlboro
Sumter
Williamsburg

MYRTLE BEACH

Georgetown
Horry

ROCK HILL

Cherokee
Chester
Fairfield
Kershaw
Lancaster
York



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

WH-1605(Rev. 6/1/11)
3129

BUSINESS NAME AND ADDRESS

SC WITHHOLDING NO.

QUARTER

- ☐ 1st Quarter
Jan, Feb, Mar
- ☐ 2nd Quarter
Apr, May, Jun
- ☐ 3rd Quarter
Jul, Aug, Sep

FEIN

**DO NOT USE FOR
4TH QUARTER**

YEAR _____

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: _____

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. All cent fields must be completed using numbers (.00 - .99).

QUARTERLY SC STATE INCOME TAX INFORMATION:

1. Quarterly **SC state income tax withheld** (all sources)1. _____ .
2. Quarterly SC state income tax deposits or payments previously made ... 2. _____ .
SC payments must be made at the same time as federal payments.
3. **SC REFUND** (If line 2 is greater than line 1, enter difference.)3. _____ .
DO NOT PAY THIS AMOUNT
4. **SC TAX DUE** (If line 2 is less than line 1, enter difference.)4. _____ .
5. Penalty \$ _____ and interest \$ _____ due5. _____ .
6. Net SC state income tax, penalty, and interest due
(line 4 plus line 5) **BALANCE DUE** .6. _____ .

14-0809

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

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

Do not include WH-1601 coupon.

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 wilfully 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 QUARTERLY TAX RETURN WH-1605

File WH-1605 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-1605 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: First Quarter (Jan - Mar).....April 30 Third Quarter (Jul - Sep).....October 31
Second Quarter (Apr - Jun).....July 31 Fourth Quarter (Oct - Dec).....**Use WH-1606**

Do not use WH-1605 to file 4th quarter information. Use WH-1606. WH-1605 for 4th quarter cannot be processed.

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-1605 is not pre-printed, complete the top of the form with the name and address of the business, the SC withholding 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 an explanation.
- Darken the circle for the appropriate quarter.
- Fill in the year in the Year box.

QUARTERLY:

- Line 1 Enter total quarterly **SC state** income tax withheld from all sources. Enter corrected amount if filing an amended return.
- Line 2 Enter total quarterly **SC state** income tax deposits or payments previously made. For amended return, include amount paid with original WH-1605.
- 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 (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.
- Clip payment to this return for the full amount due. **Do not include WH-1601 coupon.**

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.



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

WH-1605(Rev. 6/1/11)
3129

BUSINESS NAME AND ADDRESS

SC WITHHOLDING NO.

QUARTER

- ☐ 1st Quarter
Jan, Feb, Mar
- ☐ 2nd Quarter
Apr, May, Jun
- ☐ 3rd Quarter
Jul, Aug, Sep

FEIN

**DO NOT USE FOR
4TH QUARTER**

YEAR _____

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: _____

FOR OFFICE USE 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. All cent fields must be completed using numbers (.00 - .99).

QUARTERLY SC STATE INCOME TAX INFORMATION:

1. Quarterly **SC state income tax withheld** (all sources)1. ▶ _____ .
2. Quarterly SC state income tax deposits or payments previously made . . . 2. ▶ _____ .
SC payments must be made at the same time as federal payments.
3. **SC REFUND** (If line 2 is greater than line 1, enter difference.)3. ▶ _____ .
DO NOT PAY THIS AMOUNT
4. **SC TAX DUE** (If line 2 is less than line 1, enter difference.)4. ▶ _____ .
5. Penalty \$ _____ and interest \$ _____ due5. ▶ _____ .
6. Net SC state income tax, penalty, and interest due
(line 4 plus line 5) **BALANCE DUE** .6. ▶ _____ .

14-0809

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

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

Do not include WH-1601 coupon.

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 wilfully 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 QUARTERLY TAX RETURN WH-1605

File WH-1605 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-1605 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: First Quarter (Jan - Mar).....April 30 Third Quarter (Jul - Sep).....October 31
Second Quarter (Apr - Jun).....July 31 Fourth Quarter (Oct - Dec).....**Use WH-1606**

Do not use WH-1605 to file 4th quarter information. Use WH-1606. WH-1605 for 4th quarter cannot be processed.

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-1605 is not pre-printed, complete the top of the form with the name and address of the business, the SC withholding 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 an explanation.
- Darken the circle for the appropriate quarter.
- Fill in the year in the Year box.

QUARTERLY:

- Line 1 Enter total quarterly **SC state** income tax withheld from all sources. Enter corrected amount if filing an amended return.
- Line 2 Enter total quarterly **SC state** income tax deposits or payments previously made. For amended return, include amount paid with original WH-1605.
- 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 (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.
- Clip payment to this return for the full amount due. **Do not include WH-1601 coupon.**

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.



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

WH-1605(Rev. 6/1/11)
3129

BUSINESS NAME AND ADDRESS

SC WITHHOLDING NO.

QUARTER

- ☐ 1st Quarter
Jan, Feb, Mar
- ☐ 2nd Quarter
Apr, May, Jun
- ☐ 3rd Quarter
Jul, Aug, Sep

FEIN

**DO NOT USE FOR
4TH QUARTER**

YEAR _____

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: _____

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. All cent fields must be completed using numbers (.00 - .99).

QUARTERLY SC STATE INCOME TAX INFORMATION:

1. Quarterly **SC state income tax withheld** (all sources)1. _____ .
2. Quarterly SC state income tax deposits or payments previously made ... 2. _____ .
SC payments must be made at the same time as federal payments.
3. **SC REFUND** (If line 2 is greater than line 1, enter difference.)3. _____ .
DO NOT PAY THIS AMOUNT
4. **SC TAX DUE** (If line 2 is less than line 1, enter difference.)4. _____ .
5. Penalty \$ _____ and interest \$ _____ due5. _____ .
6. Net SC state income tax, penalty, and interest due
(line 4 plus line 5) **BALANCE DUE** .6. _____ .

14-0809

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

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

Do not include WH-1601 coupon.

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 wilfully 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 QUARTERLY TAX RETURN WH-1605

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Second Quarter (Apr - Jun).....July 31 Fourth Quarter (Oct - Dec).....**Use WH-1606**

Do not use WH-1605 to file 4th quarter information. Use WH-1606. WH-1605 for 4th quarter cannot be processed.

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:

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- 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 an explanation.
- Darken the circle for the appropriate quarter.
- Fill in the year in the Year box.

QUARTERLY:

- Line 1 Enter total quarterly **SC state** income tax withheld from all sources. Enter corrected amount if filing an amended return.
- Line 2 Enter total quarterly **SC state** income tax deposits or payments previously made. For amended return, include amount paid with original WH-1605.
- 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 (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.
- Clip payment to this return for the full amount due. **Do not include WH-1601 coupon.**

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.



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

WH-1606(Rev. 8/18/11)
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 NO.

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**

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) 1. | ▶ | _____ . |
| 2. 4th Quarter SC state income tax deposits or payments previously made. . 2. | ▶ | _____ . |
| SC payments must be made at the same time as federal payments. | | |
| 3. SC REFUND (If line 2 is greater than line 1, enter difference.) 3. | ▶ | _____ . |
| DO NOT PAY THIS AMOUNT | | |
| 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). BALANCE DUE 6. | ▶ | _____ . |

14-0809

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

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
W2s \$_____, W2Gs \$_____, and 1099s \$_____ 8. ▶ _____ .
(should equal the total of line 7)
9. Total **SC INCOME** from W2s, W2Gs, and 1099s 9. ▶ _____ .
10. Number of W2s, W2Gs, and 1099s submitted with WH-1612
or online through SCBOS 10. ▶ _____

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: 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:

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 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.
- 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 or online using 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.

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



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.

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	1	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	3	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	18	17	17	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	6	5	4	4	344	348	23	22	21	20	20	19	19	18	17	17	16								
172	176	11	10	9	8	8	7	6	6	5	5	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.																		

2012 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	30	1	0	0	0	0	0	0	0	0	0	0	440	460	25	19	16	13	10	7	5	3	1	0	0
30	40	1	0	0	0	0	0	0	0	0	0	0	460	480	27	20	17	14	11	8	5	3	2	0	0
40	50	1	0	0	0	0	0	0	0	0	0	0	480	500	28	21	18	15	12	9	6	4	2	1	0
50	60	1	0	0	0	0	0	0	0	0	0	0	500	520	29	23	20	17	13	10	8	5	3	2	0
60	70	2	0	0	0	0	0	0	0	0	0	0	520	540	31	24	21	18	15	12	9	6	4	2	1
70	80	2	0	0	0	0	0	0	0	0	0	0	540	560	32	26	22	19	16	13	10	7	5	3	2
80	90	2	1	0	0	0	0	0	0	0	0	0	560	580	34	27	24	21	18	15	11	8	6	4	2
90	100	3	1	0	0	0	0	0	0	0	0	0	580	600	35	28	25	22	19	16	13	10	7	5	3
100	110	3	1	0	0	0	0	0	0	0	0	0	600	620	36	30	27	24	20	17	14	11	8	6	4
110	120	4	2	0	0	0	0	0	0	0	0	0	620	640	38	31	28	25	22	19	16	13	9	7	4
120	130	4	2	0	0	0	0	0	0	0	0	0	640	660	39	33	29	26	23	20	17	14	11	8	5
130	140	4	2	1	0	0	0	0	0	0	0	0	660	680	41	34	31	28	25	22	18	15	12	9	6
140	150	5	2	1	0	0	0	0	0	0	0	0	680	700	42	35	32	29	26	23	20	17	14	11	8
150	160	5	3	1	0	0	0	0	0	0	0	0	700	720	43	37	34	31	27	24	21	18	15	12	9
160	170	6	3	2	0	0	0	0	0	0	0	0	720	740	45	38	35	32	29	26	23	20	16	13	10
170	180	6	3	2	0	0	0	0	0	0	0	0	740	760	46	40	36	33	30	27	24	21	18	15	12
180	190	7	4	2	1	0	0	0	0	0	0	0	760	780	48	41	38	35	32	29	25	22	19	16	13
190	200	8	4	2	1	0	0	0	0	0	0	0	780	800	49	42	39	36	33	30	27	24	21	18	14
200	210	8	4	3	1	0	0	0	0	0	0	0	800	820	50	44	41	38	34	31	28	25	22	19	16
210	220	9	5	3	2	0	0	0	0	0	0	0	820	840	52	45	42	39	36	33	30	27	23	20	17
220	230	9	5	3	2	1	0	0	0	0	0	0	840	860	53	47	43	40	37	34	31	28	25	22	19
230	240	10	6	4	2	1	0	0	0	0	0	0	860	880	55	48	45	42	39	36	32	29	26	23	20
240	250	11	6	4	2	1	0	0	0	0	0	0	880	900	56	49	46	43	40	37	34	31	28	25	21
250	260	11	7	5	3	1	0	0	0	0	0	0	900	920	57	51	48	45	41	38	35	32	29	26	23
260	270	12	7	5	3	2	0	0	0	0	0	0	920	940	59	52	49	46	43	40	37	34	30	27	24
270	280	13	8	6	3	2	1	0	0	0	0	0	940	960	60	54	50	47	44	41	38	35	32	29	26
280	290	14	9	6	4	2	1	0	0	0	0	0	960	980	62	55	52	49	46	43	39	36	33	30	27
290	300	14	9	6	4	2	1	0	0	0	0	0	980	1000	63	56	53	50	47	44	41	38	35	32	28
300	310	15	10	7	5	3	1	0	0	0	0	0	1000	1020	64	58	55	52	48	45	42	39	36	33	30
310	320	16	10	8	5	3	2	0	0	0	0	0	1020	1040	66	59	56	53	50	47	44	41	37	34	31
320	330	16	11	8	6	4	2	1	0	0	0	0	1040	1060	67	61	57	54	51	48	45	42	39	36	33
330	340	17	12	9	6	4	2	1	0	0	0	0	1060	1080	69	62	59	56	53	50	46	43	40	37	34
340	350	18	12	9	6	4	2	1	0	0	0	0	1080	1100	70	63	60	57	54	51	48	45	42	39	35
350	360	18	13	10	7	5	3	1	0	0	0	0	1100	1120	71	65	62	59	55	52	49	46	43	40	37
360	370	19	14	10	8	5	3	2	0	0	0	0	1120	1140	73	66	63	60	57	54	51	48	44	41	38
370	380	20	14	11	8	6	4	2	1	0	0	0	1140	1160	74	68	64	61	58	55	52	49	46	43	40
380	390	21	15	12	9	6	4	2	1	0	0	0	1160	1180	76	69	66	63	60	57	53	50	47	44	41
390	400	21	15	12	9	7	4	3	1	0	0	0	1180	1200	77	70	67	64	61	58	55	52	49	46	42
400	420	22	16	13	10	7	5	3	2	0	0	0	1200	1220	78	72	69	66	62	59	56	53	50	47	44
420	440	24	18	15	11	8	6	4	2	1	0	0	1220	over	Amount shown on line above plus seven percent (7%) of excess over \$1,220.										

2012 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	1								
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	39	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	66	60	54	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	53	47								
310	330	11	6	3	1	0	0	0	0	0	0	0	1860	1900	119	106	99	93	87	81	75	69	62	56	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	2	0	0	0	0	0	0	2140	2180	138	125	119	113	107	101	94	88	82	76	70								
470	490	21	12	8	5	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	4	2	0	2780	over	Amount shown on line above plus seven percent (7%) of excess over \$2,780.																		

2012 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	21	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	3	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	1	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	0								
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	1								
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	19	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	5	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	1	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	1	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	2	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	Amount shown on line above plus seven percent (7%) of excess over \$2,220.																		

2012 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.																		