

STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE



2011

Instructions and Specifications for Filing Forms W-2

This package contains:

- IMPORTANT NOTICES
- PROCEDURES, RULES, SPECIFICATIONS FOR SUBMITTING W-2 INFORMATION
- GENERAL INFORMATION
- I-314 APPLICATION FOR FILING INFORMATION ON MAGNETIC MEDIA
- WH-1612 MAGNETIC MEDIA TRANSMITTAL FORM
- EFW2 AND MMREF SPECIFICATIONS

Important Highlights:

- **2011 Forms W-2 can now be filed electronically.**
- South Carolina DOR is no longer accepting diskettes as magnetic reporting media.
- W2s and 1099s should not be filed on the same magnetic media.
- Do not submit Forms 1099 with zero SC income tax withheld.

TABLE OF CONTENTS

Part A. Important Notices

Electronic Filing.....	1
Filing by Magnetic Media.....	1
Combined Federal/State Filing Program.....	1
Due Dates.....	1
Magnetic Media.....	1
Quarterly Withholding Returns and Withholding Payments.....	1
Avoid Duplicate Filing.....	1
SC DOR Contacts.....	1

Part B. Procedures, Rules, And Specifications For Submitting Wage And Tax Information

Purpose.....	2
Who Must File W-2 Forms.....	2
Who Must File 1099 Forms.....	2
Who Must File Form WH-1612.....	2
Filing 250 or More W-2 Forms or 1099 Forms.....	2
Application to File by Magnetic Media (Form I-314) and Testing.....	2
South Carolina Requirements.....	3
Procedures for Filing an Extension.....	3
Forms W-2c.....	3
Reporting Media and W-2 and 1099 Information.....	4
Instructions for Electronic Filing.....	4
Instructions for Submitting Secured Data or Zip Files.....	4
Mailing Instructions for Paper or Magnetic Media Submissions.....	4

Part C. General Information 5

Part D. Frequently Asked Questions Pertaining to Magnetic Media..... 6

Part E. Forms

Form I-314.....	7
Form WH-1612.....	9

Part F. EFW2/MMREF for South Carolina

Required Records.....	11
Common Filing Errors to Avoid.....	11
Code RS -- State Record.....	12
Code RS Specification.....	13
Appendix A.....	17

Important Notices

Electronic Filing

A new web based solution for submitting 2011 Forms W-2 to the South Carolina Department of Revenue will be operational in early 2012. The Department of Revenue will offer an electronic submission option. Employers with a small number of employees can use a direct entry method. According to the IRS and the Social Security Administration, any person, including a corporation, partnership, employer, estate, and trust who files 250 or more information returns, i.e. Forms W-2 and 1099 series for a calendar year, must file these returns electronically. These withholding agents with larger number of employees may upload a file created by proprietary software or by utilizing a payroll preparation package. South Carolina Department of Revenue still does not offer this filing option with Forms 1099.

Filing by Magnetic Media

A corporation, partnership, employer, estate, and trust who files 250 or more information returns, i.e. Forms W-2 and 1099 series for any calendar year must file via magnetic media if electronic filing is not offered. Magnetic media is the transmission of data via the MMREF format file created, saved, and loaded to a CD ROM for submission to DOR.

Combined Federal/State Filing Program

South Carolina Department of Revenue participates in the Combined Federal/State Filing Program for reporting non-wage statements that do not have South Carolina income tax withholding. Statements containing South Carolina income tax withholding must be reported directly to the Department of Revenue.

Due Dates

Forms W-2 and 1099 are due on or before the last day of February of the succeeding year. According to Section 12-8-1550(B), if additional time is required to file Forms W-2 or Forms 1099, a withholding agent or payer may request an extension in writing with the Department of Revenue. A DOR approved extension may not exceed thirty days.

Forms W-2 for Tax Year 2011 must be distributed to employees before January 31, 2012.

Magnetic Media

CD ROM is the only acceptable magnetic reporting media. South Carolina Department of Revenue will no longer accept 1/2" magnetic tapes, cartridges, and diskettes as magnetic reporting media for filing the wage and tax information or information returns.

Quarterly Withholding Returns and Withholding Payments

To prevent posting errors, do not mail withholding payment(s) or Forms WH-1605 or WH-1606 with Forms WH-1612 and Forms W-2 and/or 1099.

Avoid Duplicate Filing

Do not submit paper Forms W-2 and/or Forms 1099 if these forms have been filed electronically or magnetically.

FOR ASSISTANCE

Contact the SC DOR Withholding Section
Telephone (803) 896-1450
Monday through Friday
8:30 AM to 4:45 PM EST
E-mail: WITHHOLDTAX@sctax.org
or for additional information, visit our website
www.sctax.org

For information on Electronic Filing W-2s, go to **SCBOS.sc.gov**.

PROCEDURES, RULES AND SPECIFICATIONS FOR SUBMITTING WAGE AND TAX INFORMATION

PURPOSE

The purpose of this manual is to state the requirements and conditions under which wage and tax information and information returns are reported to the South Carolina Department of Revenue.

WHO MUST FILE W-2 FORMS

Employers having an employee or employees earning income within South Carolina are subject to South Carolina withholding laws. According to Code Section 12-8-1540, a person required to withhold income tax or who would be have been required to withhold tax under Section 12-8-520 shall furnish on or before January thirty first of the following year a properly completed W-2 or 1099 Form to the taxpayer(s). Forms W-2 are to be submitted with the Department of Revenue on or before the last day of February of the following year.

WHO MUST FILE 1099 FORMS

Any person, including a corporation, partnership, individual, estate, and trust, who make reportable transactions during the calendar year, must file the information returns with the IRS to report these transactions. If the information returns have South Carolina income tax withholding, then payers are also required to directly submit 1099 Forms with the South Carolina Department of Revenue on or before the last day of February of the succeeding year.

WHO MUST FILE FORM WH-1612

Anyone required to file W-2 Forms and/or 1099 Forms (with SC income tax withheld), by paper or magnetic media, with the South Carolina Department of Revenue must file Form WH-1612 (Transmittal Form for W2s, 1099s & Magnetic Media). The Form WH-1612 must be completed in its entirety. A Form WH-1612 is available in each South Carolina Withholding Booklet or RS-1 manual. Form WH-1612 can also be printed from the Department of Revenue's webpage at www.sctax.org. Filing Form WH-1612 is not required when filing W-2 forms electronically through SCBOS.sc.gov.

FILING 250 OR MORE W-2 FORMS OR 1099 FORMS

According to South Carolina Revenue Procedure #08-5, any person who files 250 or more W-2 Forms, W2G Forms, or 1099 Forms for any calendar year must file these returns via magnetic media with the Department of Revenue. This requirement applies separately for each type of form. All requirements apply separately to both original and corrected forms.

Any person who files less than 250 W-2, W-2G, or 1099 Forms may submit wage and tax information or information returns via paper forms but are encouraged to file via magnetic media or the electronic filing system.

APPLICATION TO FILE BY MAGNETIC MEDIA (FORM I-314) AND TESTING

The form I-314 is an application to file by magnetic media. The application must be completed and filed no later than December 1st. Submitting a test file with this application is not required because testing will not be performed. Applications that are not approved will be mailed a letter of notification stating the reason(s) why the applications were denied. Once authorization to file by magnetic media has been granted, such approval will continue to be in effect for the succeeding years, provided the requirements for the approved procedure are met and there are no changes in the magnetic media specifications.

SOUTH CAROLINA REQUIREMENTS

Withholding agents or payers that file 250 or more W-2 Forms or 1099 Forms (with SC income tax withholding) must file these returns using the Department of Revenue's electronic filing system or by magnetic media. For additional information about the Department of Revenue's new W-2 electronic filing options for the 2011 tax year, visit SCBOS.sc.gov.

CD ROM is the only accepted magnetic reporting media. South Carolina will no longer accept 3-1/2", 5-1/4", or 8" diskettes, 1/2" magnetic tape or 3490/3490E cartridges.

Electronic filing option for Forms 1099 is not available. Forms 1099 can only be filed by paper or by magnetic media.

The file name that has to be assigned to the State Wage Record is "W2Report_XX.txt". "XX" refers to the last two digits of the tax year. The "RS" Record must be included on the file. South Carolina will accept a copy of the information submitted to the Social Security Administration as long as the "RS" record is included, the filename is named appropriately and is submitted electronically or magnetically. The Department of Revenue will accept files with multiple states information **as long as the state code for South Carolina, "45" is present.** The State mailing abbreviation will no longer be accepted. **THE STATE CODE "45" HAS TO BE PRESENT ON THE FILE.**

Electronic Filing Systems

South Carolina new web based solution for submitting the 2011 Forms W-2 will be operational in 2012. Submitters may use direct entry method or may electronically upload their W-2 file. For additional information and instructions to South Carolina's electronic filing systems for Forms W-2s go to SCBOS.sc.gov.

Magnetic Media

Withholding agents or payers who are required to file their Forms W-2 and/or 1099 electronically with the IRS or Social Security Administration may submit their W-2s and/or 1099s using magnetic media with the South Carolina Department of Revenue. CD ROM is the only accepted reporting media. South Carolina will no longer accept 3-1/2", 5 -1/4", or 8" diskettes, 1/2" magnetic tape or 3490/3490E cartridges.

The electronic filing option for Forms 1099 is not available. Payers who are filing 250 or more Forms 1099 must file these forms by magnetic media. South Carolina follows the same specifications for 1099 found in Publication 1220 of the Internal Revenue Services. The State "K" Record must be included on the magnetic media file and the assigned file name must be "SC1099_XX.txt". "XX" refers to the last two digits of the tax year. The Special Data Entries Field in the "B" record is to be used for the SC Withholding number (File Number). This field should be right justified.

To ensure timely and proper posting of withholding account filings, do not include payment(s) or your quarterly tax returns(s) (WH-1605 or WH-1606) with your WH-1612 and W-2 and/or 1099 magnetic media submission.

To prevent duplicate postings of W-2s or 1099s, please do not submit paper forms that have already been filed electronically or magnetically.

PROCEDURES FOR FILING AN EXTENSION

Write a letter requesting an extension to file W-2s or 1099s as well as providing a reason for such request to the Department of Revenue. Include FEI number, SID number, Withholding account number(s), business mailing address, contact person's name, phone number and e-mail address and the Tax Year in the letter. Mail this letter to: South Carolina Department of Revenue, Withholding, Columbia, SC 29214-0004.

FORMS W-2c

Use Form W-2c to correct errors on the original Forms W-2 that have been filed with the South Carolina Department of Revenue. Electronic filing of Forms W-2c is not available in South Carolina. Forms W-2c may be filed by paper or magnetic media. If you are required to file 250 or more Forms W-2c during a calendar year, you must file them via magnetic media.

REPORTING MEDIA AND W-2 AND 1099 INFORMATION

The electronic files that have been uploaded electronically with the Department of Revenue and the magnetic media that have been submitted to the Department of Revenue will not be returned to the withholding agents or payers. Once the file has been uploaded or the media is in the possession of the South Carolina Department of Revenue, it falls under the Agency's confidentiality and retention laws.

INSTRUCTIONS FOR ELECTRONIC FILING

A new web based solution for submitting the 2011 Forms W-2 electronically will be available in early 2012. The Department of Revenue offers direct entry method and File/Import options. For additional information, go to SCBOS.sc.gov.

INSTRUCTIONS FOR SUBMITTING SECURED DATA OR ZIP FILES

The Department of Revenue will accept a magnetic media data secured with a password or magnetic media data saved as a zip file but they must be pre-approved. Contact the Withholding Section at (803) 896-1450 and indicate that that the wage and tax information or the information returns are being filed with DOR as a secured data or zip file. Provide the entity name, FEIN, address, contact person's name, phone number, e-mail address, and the number of accounts.

Once approved, mail the secured data and the password or the zip file and the key in two separate packages. Include Form WH-1612 in both packages. Label the packages similar to the sample label below. The secured data or the zip file should be Vol 1 of 2 and the password or the key to the zip file should be Vol 2 of 2. Both packages should be mailed separately to the address listed below. If the data is not submitted in this fashion, you risk a delay in processing or you may be required to submit your information again.

The new web based system supports comma delimited files (.csv). Also, zipped or compressed files are accepted via web upload. Compressed files can only contain one EFW2 file. Password protected zip files cannot be uploaded to the web based system.

MAILING INSTRUCTIONS FOR PAPER OR MAGNETIC MEDIA SUBMISSIONS

Mail paper wage and tax information or information returns or extensions to the address listed below.

CD Label

SC MMREF			
FEIN:			
NAME:			
ADDRESS:		CITY	
STATE:	ZIP CODE	TELEPHONE	
VOL: _____ of _____			

MAILING ADDRESSES

Paper W2, 1099 and Extensions	Magnetic Media	Overnight Delivery (Magnetic Media Only)
South Carolina Department of Revenue Withholding Columbia, SC 29214-0004	South Carolina Department of Revenue Magnetic Media Columbia, SC 29214-0022	South Carolina Department of Revenue Magnetic Media 301 Gervais St. Columbia, SC 29201

General Information

What is EFW2?

It is the specification for filing Forms W-2 electronically with the Social Security Administration and the South Carolina Department of Revenue. For additional information for electronic filing of Forms W-2, visit SCBOS.sc.gov.

What is MMREF for South Carolina?

Unlike the Social Security Administration, South Carolina still accepts magnetic media files containing 250 or more Forms W-2 or 1099. MMREF is the Magnetic Media Reporting specification. These are the records layouts for the W-2 and 1099 data that are being submitted via magnetic media.

What do I name my file?

The State Wage Record should be named W2Report_XX.txt and the 1099 Data should be named SC1099_XX.txt where XX is the last two digits of the tax year.

Do I have to register before I send you my file?

Yes, first time magnetic media filers must submit Form I-314, Application for Filing Information Returns on magnetic media to the South Carolina Department of Revenue.

No, if you are filing electronically through SCBOS.sc.gov.

When is the due date?

The original due date is on or before the last day of February after the calendar year end.

How may I send the W-2 Forms or 1099 Forms?

- Electronic Filing (2011 W-2s only)
- CD-ROM (W-2s or 1099s)
- Paper (if less than 250 W-2s or 1099s)

What records are Required in an MMREF or EFW2 file and which ones are Non-Required?

Code RA	Submitter Record	Required
Code RE	Employer Record	Required
Code RW	Employee Wage Record	Required
Code RO	Employee Wage Record	Non-Required
Code RS	State Record	Required
Code RT	Total Record	Required
Code RU	Total Record	Non-Required
Code RV	State Total Record	Non-Required
Code RF	Final Record	Required

Note: Non-required fields should be filled with zeros if numeric and spaces if non-numeric.

Other filing requirements

The RA submitter record must contain the submitter's telephone number in the appropriate position.

FREQUENTLY ASKED QUESTIONS PERTAINING TO EFW2 AND MAGNETIC MEDIA

Q. Can South Carolina accept wage information (W-2) via electronic filing?

A. Yes, a new web based solution for submitting **2011 Forms W-2** to the South Carolina Department of Revenue will be operational in January 2012.

Q. Are we required to file electronically or magnetically with SC DOR?

A. If you are required to file Forms W-2 electronically with the Social Security Administration, then you are required to file Forms W-2 electronically or magnetically with the Department of Revenue.

Q. Is there an application for filing via magnetic media and do we provide test tapes?

A. Yes, if you are filing via magnetic media for the very first time. Complete Form I-314 and submit this application to the Department of Revenue no later than December 1st. Test tapes are not required to be submitted with the application because they will neither be processed nor be returned to the filer. Mail the completed I-314 to **South Carolina Department of Revenue, Magnetic Media, Columbia, SC 29214-0022**.

No, if you are using the Department of Revenue's web based electronic filing method through SCBOS.sc.gov.

Q. Are we required to file information returns (Form 1099)?

A. If South Carolina income tax has been withheld, Form 1099 must be filed with the South Carolina Department of Revenue. Do not send 1099 forms to SC DOR if South Carolina tax has not been withheld.

Q. What type of magnetic media will SC DOR accept?

A. SC DOR will accept W-2 and 1099 (with SC income tax withholding) information recorded on CD ROM.

Q. Will the Department of Revenue accept electronic file or magnetic media that contain wage information for multiple companies?

A. Yes, however magnetic media filers would need to submit one WH-1612 and provide the service bureau's or the preparer's information. Form WH-1612 is not required when e-filing Forms W-2.

Q. Will the Department of Revenue accept electronic file or magnetic media containing wage information from multiple states?

A. Yes, provided that the state code "45" is in the record.

Q. Will SC DOR accept a copy of the SSA filing?

A. Yes, provided that the state code "45" and South Carolina are in the SSA record.

Q. How should Forms W-2 be submitted to the Department of Revenue for the 2010 Tax Year and prior years?

A. Withholding agents that file 250 or more Forms W-2 must file these wage and tax information via magnetic media. The Department of Revenue will accept paper forms if less than 250 Forms W-2 are filed.

Q. When is the due date for filing Form WH-1612 and W-2 Forms and/or 1099 Forms?

A. Form WH-1612 is required if you are filing via magnetic media for the very first time but is not required if you are e-filing Forms W-2.

Q. What if we would like our magnetic media returned to us?

A. SC DOR does not return magnetic media. Once they are received by the SC DOR, these media and records fall under our confidentiality and retention laws.

Q. Would paper Forms W-2 still be required to be filed with the Department of Revenue if Forms W-2 have already been filed electronically or magnetically?

A. No, only one form of filing is required.

Q. Where do we find additional information about the Department of Revenue's electronic filing option?

A. Go to SCBOS.sc.gov and visit the W-2 filing information page.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
APPLICATION FOR FILING INFORMATION
RETURNS ON MAGNETIC MEDIA

I-314
(Rev. 11/25/08)
3328

Mail to: South Carolina Department of Revenue
Magnetic Media
Columbia, South Carolina 29214-0022

Name and Address of Reporting Entity Making Application:	IRS Employer ID Number:
	S.C. Employer ID Number:
Name, Title, Address & Telephone Number of Person to Contact Concerning Report:	Tax Year You Wish to Begin Filing on Magnetic Media:

DOCUMENTS TO BE REPORTED

FORM	ESTIMATED VOLUME
1. _____ W-2 (SOUTH CAROLINA)	1. _____
2. _____ 1099 (With SC TAX WITHHELD)	2. _____

SUBMITTAL FORMAT

MMREF

If your magnetic media file includes data from more than one reporting entity, list the entity and identification number to be included in the file. If you need more space, please attach a list.

ENTITY	IRS EIN	SC EIN

Signature of Reporting Entity-Person
Responsible for Preparation of Magnetic Media

Signed _____

Title _____

Approved by Department of Revenue

Title _____

Signed _____

NOTE: FORM I-314 MUST BE COMPLETED FOR INITIAL FILING OF INFORMATION ON MAGNETIC MEDIA. A test file is not required and will not be processed or returned.



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.

EFW2/MMREF for South Carolina

Code RS - State Record (Required)

EFW2 is the Social Security Administration and South Carolina Department of Revenue's electronic filing record layout for the W-2 data. MMREF is the magnetic media reporting specification for W-2 and 1099. The MMREF specifications are based on the EFW2 records layout.

This manual has the layout of the RS record only. To find other record layouts go to the Social Security Administration EFW2 publication, at www.ssa.gov/employer.

Required Records for South Carolina Dept. of Revenue are to be in this order.

Code RA	Submitter Record
Code RE	Employer Record
Code RW	Employee Record
Code RS	State Record
Code RT	Total Record
Code RF	Final Record

COMMON FILING ERRORS TO AVOID

- No State Code on the File – One of the two locations is missing a valid State Code, "45".
- State Wage/Withholding Fields Non Numeric: Money fields have a non-numeric character.
- Does not contain a State ID: The 9 digit state ID contains non-numeric character, most likely a space or dash.
- No corresponding RS Record: Supplemental Record does not contain the state information. This record is not required on the Federal level, but is required by South Carolina.
- No corresponding RW Record: Can not locate the Wage Record which contains all the employee information.
- RE Record: Employer Record was not found.
- RF Record: Final Record was not found.
- No data: No data contained on the file.
- RA Record: Submitter Record was not found.
- Invalid name format.
- Incorrect Tax Year on data.
- Media submitted on diskette.
- Each RW record must have an RS record present (for each file).
- There should be no lines without data. There should be no spaces in the file.
- 1099 must contain a "K" record.
- Do not create a file that contains any data after the Final Record (RF record).
- Do not submit paper Forms W-2 if Forms W-2 were submitted electronically or magnetically.

EFW2/MMREF FOR SOUTH CAROLINA: CODE RS -- STATE RECORD

STATE REQUIRED FIELDS ARE CHECKED

FIELD	✓ Record Identifier	✓ State Code	Taxing Entity code	✓ Social Security Number (SSN)	✓ Employee First Name	✓ Employee Middle Name or Initial
LOCATION	1-2	3-4	5-9	10-18	19-33	34-48
LENGTH	2	2	5	9	15	15

✓ Employee Last Name	✓ Suffix	✓ Location Address	✓ Delivery Address	✓ City	✓ State Abbreviation
49-68	69-72	73-94	95-116	117-138	139-140
20	4	22	22	22	2

✓ Zip Code	✓ Zip Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
141-145	146-149	150-154	155-177	178-192	193-194
5	4	5	23	15	2

Optional Code	Reporting Period	State Quarterly Unemployment Insurance Total Wages	State Quarterly Unemployment Insurance Total Taxable Wages	Number of Weeks Worked	Date First Employed
195-196	197-202	203-213	214-224	225-226	227-234
2	6	11	11	2	8

Date of Separation	Blank	✓ State Employer Account Number	Blank	✓ State Code	✓ State Taxable Wages
235-242	243-247	248-267	268-273	274-275	276-286
8	5	20	6	2	11

✓ State Income Tax Withheld	Other State Data	Tax Type Code	Local Taxable Wages	Local Income Tax Withheld	State Control Number
287-297	298-307	308	309-319	320-330	331-337
11	10	1	11	11	7

Supplemental Data 1	Supplemental Data 2	Blank
338-412	413-487	488-512
75	75	25

EFW2/MMREF FOR SOUTH CAROLINA: SPECIFICATION

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal Numeric Code. (See Appendix A.)
5-9	Taxing Entity Code	5	Spaces.
10-18	Social Security Number (SSN)	9	<p>Enter the employee's social security number as shown on the original/replacement SSN card issued by SSA.</p> <p>If the SSN is not available, enter zeros.</p>
19-33	Employee First Name	15	<p>Enter the employee's first name as shown on the social security card.</p> <p>Left justify and fill with blanks.</p>
34-48	Employee Middle Name or Initial	15	<p>If applicable, enter the employee's middle name or initial exactly as shown on the social security card.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
49-68	Employee Last Name	20	<p>Enter the employee's last name as shown on the social security card.</p> <p>Left justify and fill with blanks.</p>
69-72	Suffix	4	<p>If applicable, enter the employee's alphabetic suffix.</p> <p>For example: SR, JR</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
73-94	Location Address	22	<p>Enter the employee's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>

EFW2/MMREF FOR SOUTH CAROLINA: SPECIFICATION

LOCATION	FIELD	LENGTH	SPECIFICATIONS
95-116	Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's state. Use a postal abbreviation as shown in Appendix A. For a foreign address, fill with blanks.
141-145	Zip Code	5	Enter the employee's zip code. For a foreign address, fill with blanks.
146-149	Zip Code Extension	4	Enter the employee's four-digit extension of the Zip Code. If not applicable, fill with blanks.
150-154	Blank	5	Fill with blanks. Reserved for SSA Use.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.

EFW2/MMREF FOR SOUTH CAROLINA: SPECIFICATION

LOCATION	FIELD	LENGTH	SPECIFICATIONS
193-194	Country Code	2	<p>If one of the following applies, fill with blanks.</p> <ul style="list-style-type: none"> ● One of the 50 states of the U.S.A. ● District of Columbia ● Military Post Office (MPO) ● American Samoa ● Guam ● Northern Mariana Islands ● Puerto Rico ● Virgin Islands
LOCATIONS 195 TO 247 APPLY TO UNEMPLOYMENT REPORTING			
195-196	Optional Code	2	Spaces.
197-202	Reporting Period	6	Enter the last month and 4 digit year for the calendar quarter for which this report applies; e.g., "032007" for January-March of 2007.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill.
225-226	Number of Weeks Worked	2	Spaces.
227-234	Date First Employed	8	Enter the month, day and four digit year, e.g., "01312007."
235-242	Date of Separation	8	Enter the month, day, and four digit year e.g., "01312007."
243-247	Blank	5	Fill with blanks. Reserved for SSA use.

EFW2/MMREF FOR SOUTH CAROLINA

248-267	State Employer Account Number	20	9 Digit Withholding File Number and no hyphen. Empty spaces filled with blanks.
---------	----------------------------------	----	--

268-273	Blank	6	Fill with blanks. Reserved for SSA use.
---------	-------	---	---

LOCATIONS 274 TO 337 APPLY TO INCOME TAX

274-275	State Code	2	Enter the appropriate postal NUMERIC code. (See Appendix A). SC state code "45"
---------	------------	---	---

276-286	State Taxable Wages	11	Right justify and zero fill.
---------	---------------------	----	------------------------------

287-297	State Income Tax Withheld	11	Right justify and zero fill.
---------	---------------------------	----	------------------------------

298-307	Other State Code	10	Spaces.
---------	------------------	----	---------

308	Tax Type Code	1	Enter the appropriate code for entries in field 309-330: C - City Income Tax D - County Income Tax E - School District Income Tax F - Other Income Tax
-----	---------------	---	---

309-319	Local Taxable Wages	11	Spaces.
---------	---------------------	----	---------

320-330	Local Income Tax Withheld	11	Spaces.
---------	---------------------------	----	---------

331-337	State Control Number	7	Optional.
---------	----------------------	---	-----------

338-412	Supplemental Data 1	75	To be defined by user.
---------	---------------------	----	------------------------

413-487	Supplemental Data 2	75	To be defined by user.
---------	---------------------	----	------------------------

488-512	Blank	25	Fill with blanks. Reserved for SSA use.
---------	-------	----	---

APPENDIX A -- POSTAL ABBREVIATIONS AND NUMERIC CODES

STATE	ABBREVIATION	NUMERIC CODE*	STATE	ABBREVIATION	NUMERIC CODE*
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
District of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

*Use on RS State Wage Record only

U.S Territories and Possessions and Military Post Offices

TERRITORIES AND POSSESSIONS	ABBREVIATION	MILITARY POST OFFICES formerly APO and FPO	ABBREVIATION
American Samoa	AS	Alaska and the Pacific	AP
Guam	GU	Canada, Europe, Africa and Middle East	AE
Northern Marina Islands	MP	Central and South America	AA
Puerto Rico	PR		
Virgin Islands	VI		