SOUTH CAROLINA DEPARTMENT OF REVENUE

BATCH FILING PROGRAM
FOR
WITHHOLDING QUARTERLY TAX RETURNS

FILE SPECIFICATIONS, PROCESSING CRITERIA,

& RECORD LAYOUTS FOR ELECTRONIC FILING

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Purpose

According to Code Section 12-54-250(F)(1), a tax preparer who prepares 100 or more returns for a tax period for the same tax year shall submit all returns by electronic means where available. A person who fails to comply with the provision of Code Section 12-54-250(F)(1) may be penalized in an amount to be assessed by the department equal to $50 for each return.

Batch filing is the means to electronically file the SC Withholding returns. This program provides payroll tax service providers or other return preparers an easier, more convenient way to file South Carolina Withholding returns. This should also be a benefit to the preparers and their clients as returns would not be lost or misfiled which should reduce the number of notices received by the taxpayers.

Who May Participate

Reporting agents, return preparers or other interested parties who file 100 or more South Carolina withholding returns are eligible to participate in the Withholding Batch Filing program.

How to Apply
Application and Testing

To be considered for participation in the filing program, eligible parties must submit a completed application (WH-1614) to SCDOR. After SCDOR receives the completed application and if approved, the applicant will be furnished a user identification and password. Once the user identification and password are obtained, the applicant can upload a test file to the SCDOR File Transfer server. **Each time a file is uploaded to the server, SCDOR must be notified.** This test file, sent in with the Transmittal Document (WH-1615) and paper backup report, will be evaluated and the applicant will be notified of any errors (i.e. formatting errors or erroneous return data). Once the testing of the reporting file has been successfully completed, the applicant will receive authorization to begin filing with this program.

Contact Information

After the test file or live file has been uploaded, email the WH-1615 and backup report to the following email address EWITHHOLDING@SCTAX.ORG; failure to submit the WH-1615 and backup report with each file upload will delay the Batch Processing. **Each time a file is uploaded to the FT server, SCDOR must be notified.**

Filing Requirements

This publication sets forth the requirements that reporting agents must follow in order to file Withholding quarterly tax returns with the South Carolina Department of Revenue using the Withholding Batch Filing program. Reporting agents have to submit these returns electronically to the File Transfer server.

Only the following types of returns may be filed using this program:
      WH-1605 SC Withholding Quarterly Tax Return
      WH-1606 SC Withholding Fourth Quarter/Annual Reconciliation Tax Return

For each reporting File:
      Only one return type may be filed;
      Only one return per employer may be contained in the file;
      Only returns for one quarter may be contained in the file;
      All records must contain a **valid 9 digit** South Carolina Withholding number that begins with 25 and ends with the check digit.

SEE THE FOLLOWING PAGES FOR THE CHECK DIGIT CALCULATION.

- **No payments will be accepted with the filing.**
- **A WH-1615 transmittal document must be furnished to SCDOR**
- **A backup paper report listing the FEI number, SC withholding number, Name of the company, total tax withheld, and total payments. This report must be in SC WITHHOLDING NUMBER order.**

File Name

The name of your batch file should be your company name and the period covered (1st2010, 2nd2010, 3rd2010, or 4th2010). It should be in .txt format. Example: SCDOR1st2010.txt

Returns That Cannot Be Filed With This Program

The Quarterly Tax Returns cannot be filed using the Withholding Batch program under the following conditions:
- The reporting agent has not submitted a test file that meets the requirements and specifications of this publication.
- The reporting agent has not been notified that the test was successful.
- The reporting agent does not have accurate South Carolina Withholding numbers (nine digit numbers beginning with "25") for each employer included in the filing.
- Amended returns cannot be processed through batch processing.

South Carolina Department of Revenue
Check Digit Calculation - Modulus 10 [2121…]
Revised 11/29/07

The number is given a weight by which it is multiplied. The positions in the number are weighted from left to right. The scheme for this routine is 2121… where the first number in the number is multiplied by 2. The second number is multiplied by 1 and the third number is multiplied by 2 and so forth. These weights are used to multiply the digits of the number to produce a result. The result of the multiplication could be a two digit number where each digit is treated as a single digit. An example is 7 x 2 = 14 which will convert to 1 + 4. The last digit (right most) of the grand total of all the multiplication results is subtracted from 10 to create the check digit.

** If the sum is 10, 20, 30, etc…   the check digit value is 0 **

Example for File Number:
File Number = 79098924

```
Number digits: 7  9  0  9  8  9  2  4
Multiplier:    2  1  2  1  2  1  2  1
Results:       14 9  0  9  16 9  4  4
```

Sum = 1+4+9+0+9+1+6+9+4+4 = 47

Check Digit = 10 – 7 = **3**

Example for Scan Line with numeric only:
```
Column    1         2         3         4         5         6         7
1234567890123456789012345678901234567890123456789012345678901234567890
         AAAAAAAAXXBBBBBBBBBXXCCCCCCCCCXXDDEEXXFFFFFFFFFFFFXXXXXXXXXXXXG
         30801021  123456789  987654321  1208  00000010000           6
```

Check Digit calculation for fields B, C, D, E and F using Modulus 10 (21…) starting from the left digit.

Do NOT use spaces in the calculation, only digits (or digit translation from alpha characters).

```
Number digits: 1 2 3 4 5 6 7 8 9 9 8 7 6 5 4 3 2 1 1 2 0 8 0 0 0 0 0 0 1 0 0 0 0
Multiplier:    2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2
Results:       2 2 6 4 10 6 14 8 18 9 16 7 12 5 8 3 4 1 2 2 0 8 0 0 0 0 0 2 0 0 0 0
```

Sum =
2+2+6+4+1+0+6+1+4+8+1+8+9+1+6+7+1+2+5+8+3+4+1+2+2+0+8+0+0+0+0+0+0+2+0+0+0+0=104

Check Digit = 10 – 4 = **6**

Example 1 for Scan Line with alpha (4 letters in name control field):
```
Column    1          2          3          4          5          6          7
1234567890123456789012345678901234567890123456789012345678901234567890
         AAAAAAAAXXBBBBBBBBBXXCCCCCCCCCXXDDEEXXFFFFXXGGGGGGGGGGGGGXXXXXH
         33321027   123456789   987654321   1207   CLAR   00000010000      7
```

The alpha translation into numeric for check digit calculation is as follows: A=1, B=2, C=3, D=4, E=5, F=6, G=7, H=8, I=9, J=1, K=2, L=3, M=4, N=5, O=6, P=7, Q=8 R=9, S=2, T=3, U=4, V=5, W=6, X=7, Y=8, Z=9.

Check Digit calculation for fields B, C, D, E, F and G using Modulus 10 (21…) starting from the left digit.

Do NOT use spaces in the calculation, only digits (or digit translation from alpha characters).

Number digits: 1 2 3 4 5 6 7 8 9 9 8 7 6 5 4 3 2 1 1 2 0 7 C L A R 0 0 0 0 0 0 1 0 0 0 0
Multiplier: 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2
Results: 2 2 6 4 10 6 14 8 18 9 16 7 12 5 8 3 4 1 2 2 0 7 6 3 2 9 0 0 0 0 0 0 2 0 0 0 0
Sum =
2+2+6+4+1+0+6+1+4+8+1+8+9+1+6+7+1+2+5+8+3+4+1+2+2+0+7+6+3+2+9+0+0+0+0+0+0+2+0+0+0+0=123

Check Digit = 10 – 3 = **7**

Example 2 for Scan Line with alpha (2 letters in name control field):
```
Column    1          2          3          4          5          6          7
1234567890123456789012345678901234567890123456789012345678901234567890
         AAAAAAAAXXBBBBBBBBBXXCCCCCCCCCXXDDEEXXFFFFXXGGGGGGGGGGGGGXXXXXH
         33321027   123456789   987654321   1207   HO      00000010000      4
```

The alpha translation into numeric for check digit calculation is as follows: A=1, B=2, C=3, D=4, E=5, F=6, G=7, H=8, I=9, J=1, K=2, L=3, M=4, N=5, O=6, P=7, Q=8 R=9, S=2, T=3, U=4, V=5, W=6, X=7, Y=8, Z=9.

Check Digit calculation for fields B, C, D, E, F and G using Modulus 10 (21…) starting from the left digit.

Do NOT use spaces in the calculation, only digits (or digit translation from alpha characters).

Number digits: 1 2 3 4 5 6 7 8 9 9 8 7 6 5 4 3 2 1 1 2 0 7 H O 0 0 0 0 0 0 1 0 0 0 0
Multiplier: 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2
Results: 2 2 6 4 10 6 14 8 18 9 16 7 12 5 8 3 4 1 2 2 0 7 16 6 0 0 0 0 0 0 2 0 0 0 0
Sum =
2+2+6+4+1+0+6+1+4+8+1+8+9+1+6+7+1+2+5+8+3+4+1+2+2+0+7+7+6+0+0+0+0+0+0+2+0+0+0+0=
116

Check Digit = 10 – 6 = **4**

Example 3 for Scan Line with alpha (3 letters in name control field):
```
Column   1         2         3         4         5         6         7
12345678901234567890123456789012345678901234567890123456789012345678901234567890
         AAAAAAAAXXBBBBBBBBBXXCCCCCCCCCXXDDEEXXFFFFXXGGGGGGGGGGGGGGXXXXXXH
         33321027   123456789   987654321   1207   POE   00000010000      6
```

The alpha translation into numeric for check digit calculation is as follows: A=1, B=2, C=3, D=4, E=5, F=6, G=7, H=8, I=9, J=1, K=2, L=3, M=4, N=5, O=6, P=7, Q=8 R=9, S=2, T=3, U=4, V=5, W=6, X=7, Y=8, Z=9.

Check Digit calculation for fields B, C, D, E, F and G using Modulus 10 (21…) starting from the left digit.

Do NOT use spaces in the calculation, only digits (or digit translation from alpha characters).

Number digits: 1 2 3 4 5 6 7 8 9 9 8 7 6 5 4 3 2 1 1 2 0 7 P O E 0 0 0 0 0 0 1 0 0 0 0
Multiplier: 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1
Results: 2 2 6 4 10 6 14 8 18 9 16 7 12 5 8 3 4 1 2 2 0 7 14 6 10 0 0 0 0 0 0 1 0 0 0 0
Sum =
2+2+6+4+1+0+6+1+4+8+1+8+9+1+6+7+1+2+5+8+3+4+1+2+2+0+7+1+4+6+1+0+0+0+0+0+0+0+1+0+0
+0+0=114

Check Digit = 10 – 4 = 6

DEFINITIONS

Alpha (Alpha)   Pertains to the field format type of specific fields in the record layout. Valid values are: A-Z. This (Alpha) field must be left justified, and space filled on the right.

Alphanumeric (A/N)   Pertains to the field format type of specific fields in the record layout. Valid values are: A-Z, 0-9, and certain special characters specified. This (A/N) field must be left justified, and space filled on the right.

ASCII   American Standard Code for Information Interchange. One of the acceptable character sets used for electronic processing of data.

Block   Physical Record typically made up of logical records.

Character Set   A group of unique electronic definitions for all letters, numbers and punctuation symbols; example: EBCDIC, ASCII.

EBCDIC   Extended Binary Coded Decimal Interchange Code. One of the acceptable character sets used for electronic processing of data.

FEI   Federal Employer Identification Number.

Electronic Filing   Designates the filing (reporting) of tax returns by file transfer/transmission of the Reporting file over an acceptable network link between the Reporting Agents site and SCDOR.

Electronic   The person at SCDOR responsible for coordinating all activity concerning Magnetic and
Filing Coordinator   Electronic Filing to include Agent requests, testing and certification to file, and media processing .

Numeric (Num)   Pertains to the field format type of specific fields in the record. In this publication, Valid values: only 0-9. Fields designated (Num) must be unpacked, unsigned, right justified, and zero filled on the left.

Numeric (Num$)   Pertains to the field format type of specific fields in the record. Valid values: 0-9. In this publication, Num$ is a money field and must include dollars and cents with an implied decimal position. Fields designated (Num$) must be unpacked, unsigned, right justified, and zero filled on the left.

Reporting Agent   Person responsible for preparing and filing the quarterly returns. In this publication, may also be referred to as Payroll Provider.

Reporting File   Contains the Employer Withholding Tax Returns being reported (filed) to SCDOR by the Reporting Agent during this quarterly cycle.

SCDOR   South Carolina Department of Revenue - Employer Withholding.

SC Withholding #   South Carolina Withholding Number (25_ _ _ _ _ _ _). This number identifies the employer to SCDOR systems.

How to Avoid Errors

- No Spaces in File name.

- Length of File name cannot exceed 30 characters.

- File extension must be "TXT."

- Number of characters should not exceed field length given in Specifications.

- Verify valid state withholding numbers. Obtain Form 101 Withholding Agent Registration from clients. This form has the assigned state withholding number.

- No special characters allowed.

- Only 1 SA record per file.

- SA record must be the first record on the file.

- Only 1 ST record per file.

- ST record must be final record on the file.

- No amended returns.

- Only one SE record per file number.

- ST record fields are totals for each field in the SE record file specifications.

- File name must be your Company name and filing quarter. Example: SCDOR1st2010.txt

- Email WH-1615 and backup report each item you upload a file to the FT server.

- Make sure your backup report contains all the required information.

- No negative numbers in the file.

- Do not use the dash in the state withholding number.

- Do not use a Federal ID number for a state withholding number.

- Use the current year form WH-1615.

- Do not include the Federal Liability in the SE record or ST record if the amounts exceed the field length.

- Type of Form Filed field is WH-1605 for 1st, 2nd, and 3rd quarters; WH-1606 is for 4th quarter only.

ELECTRONIC REPORTING
Secure File Transfer
Section 01

LOG-ON, FILE TRANSFER, LOG-OUT PROCEDURES

The instructions on the following pages are step by step procedures for logging on, transferring data, and logging out of the South Carolina Department of Revenue (SCDOR) Secure File Transfer Server.

If assistance is needed, please call your SCDOR Representative, Ashley Williams, at (803) 896-1406 or Keith Wicker, at (803) 896-1715, option 2.

To prevent any unauthorized use of the User Identification and password, always remember to log off completely from the Server when work is completed, or when leaving the computer for any length of time. This includes closing the Browser.

How to Log On to the
SCDOR File Transfer Server

1. Enter the following address in the Web browser: **https://ft.sctax.org**

A Connect message box similar to the one below will be displayed requesting a network user identification (**User name**) and **Password**.

2. Enter the User ID (as provided by SCDOR) and password and click OK.

If the User ID and password are not valid, the above message box will continue to display until a valid User ID and password are entered. ***If assistance is needed, call your SCDOR Representative, Ashley Williams, at (803) 896-1406 or Keith Wicker, at (803) 896-1715, option 2.***
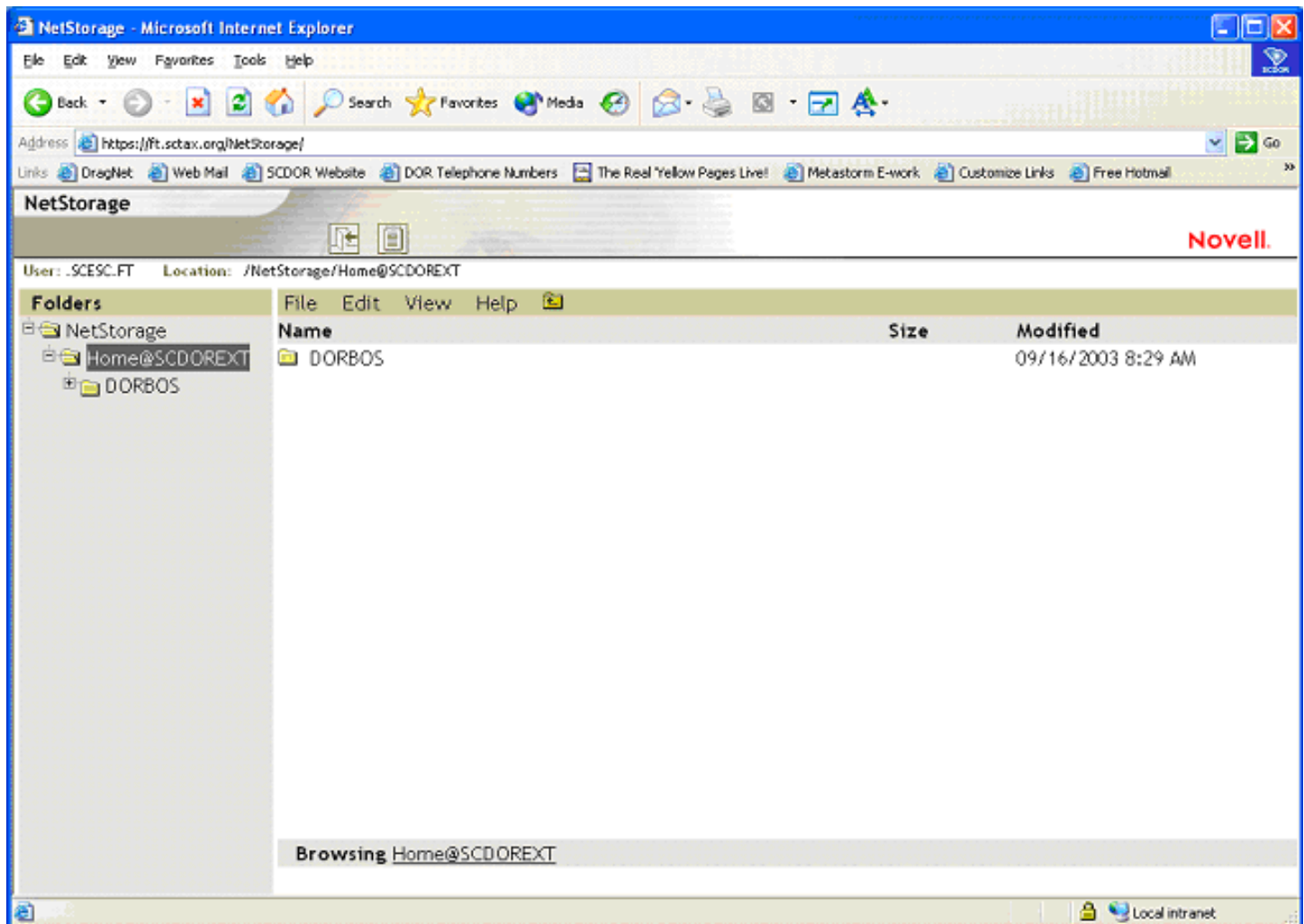
3. If the User ID and password are valid, a window should appear similar to this:
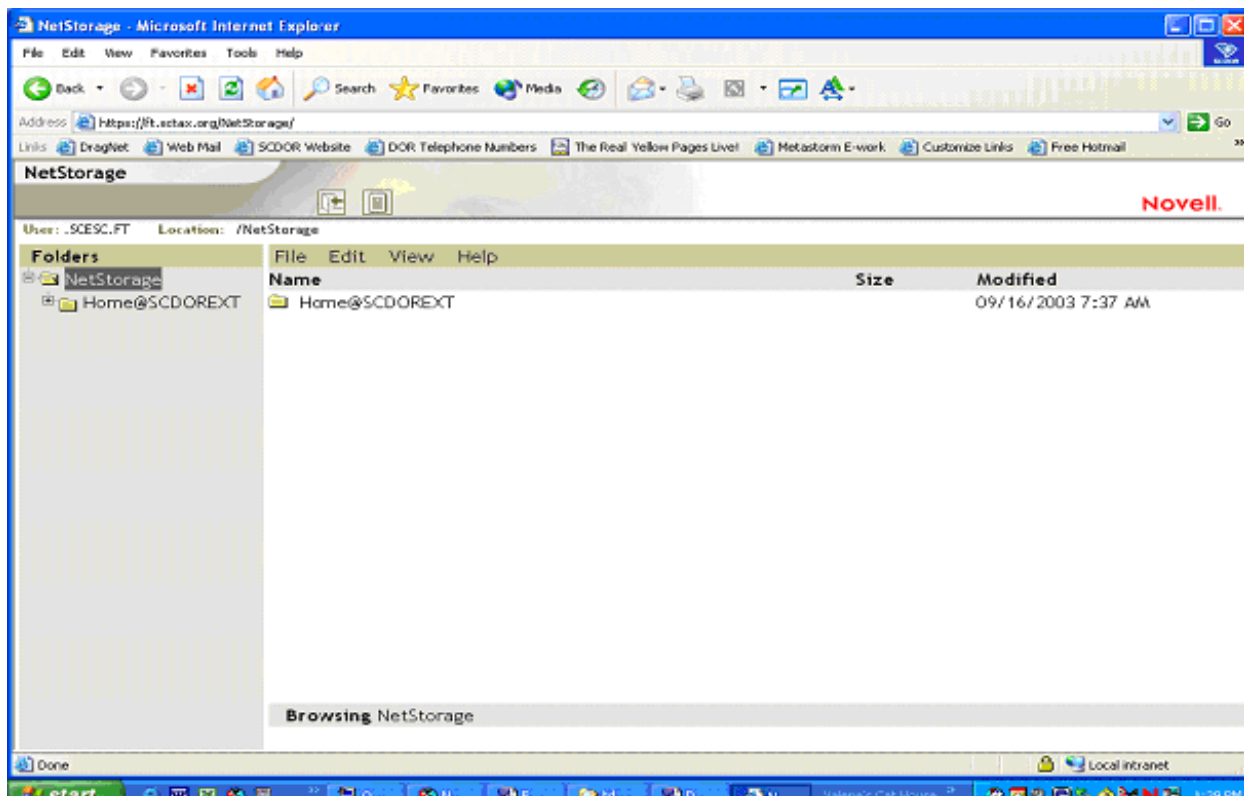
How to Navigate In the
SCDOR File Transfer Server

1. Click the + beside the "Home@SCDOREXT" folder to expand this view.

The window should now look similar to this:

A NetStorage Web page is displayed showing the network files and folders currently accessible to the User ID. SCDOR has created a login script specific to this User ID so that NetStorage can determine drive mappings. The list of files and folders which appear here are based on mapped drives. Many of the same conventions used for expanding and contracting folders and opening files that are available in Windows Explorer may also be used here.

Clicking the Folder View button ⊞ will display folders in another column and allow folder expanding and contracting.

Text View only 🗎 displays the files and folders in the current directory and does not allow folder expanding or contracting.

How to Navigate In the
SCDOR File Transfer Server

2. Within the base directory "Home@SCDOREXT" will be at least one subdirectory, in this example, DORBOS. Click on the + beside the "DORBOS" (or the pertinent folder) to expand this view.

The window should now look similar to this:
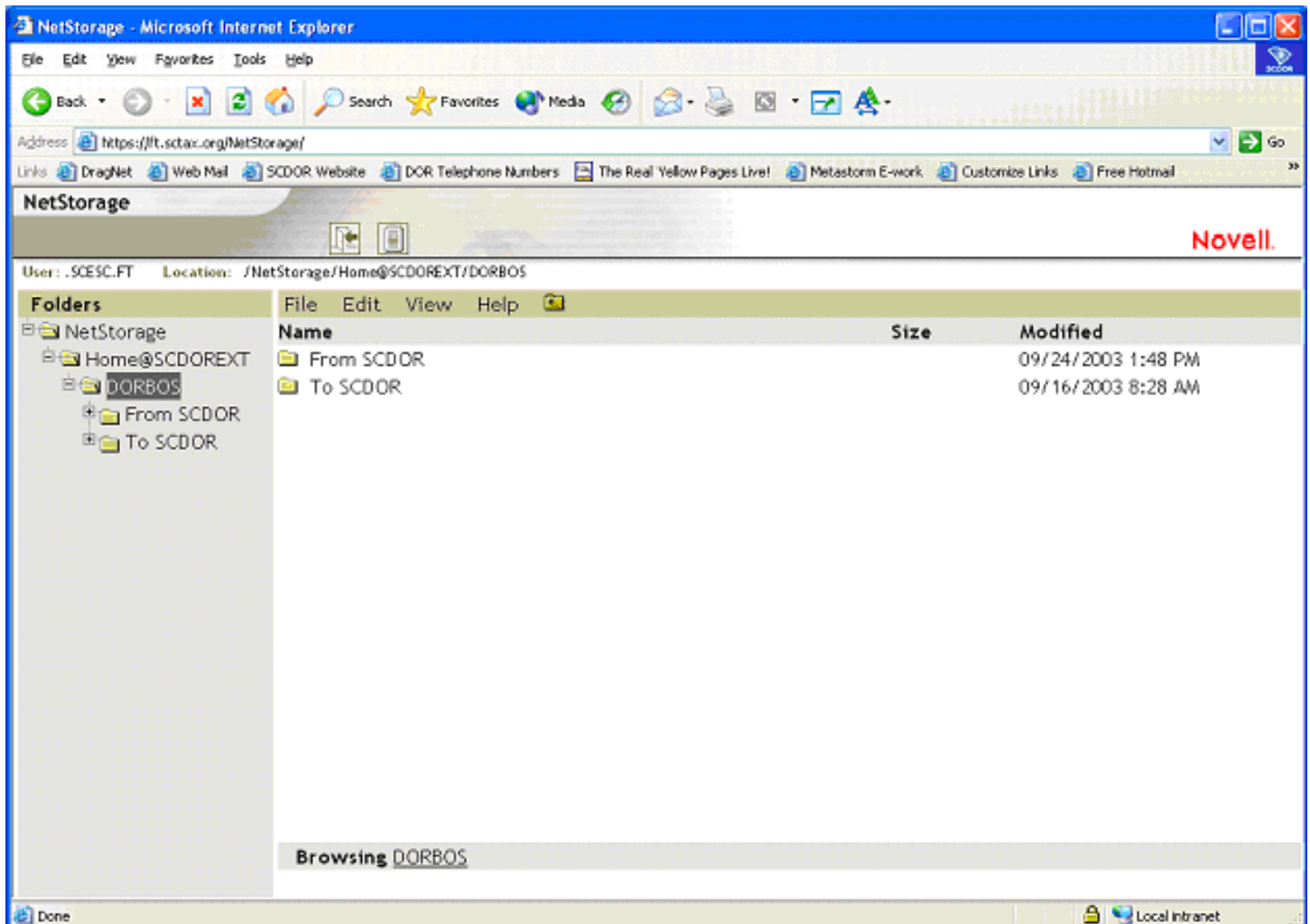
From SCDOR is the directory where an external entity **GET**s files
(See **"HOW TO GET A FILE FROM SCDOR"**).

To SCDOR is the directory where an external entity **PUT**s files.
(See **"HOW TO TRANSFER A FILE TO SCDOR"**)

HOW TO GET A FILE FROM SCDOR

If "GETTING" a file (receiving a file from SCDOR):
- Click on **From SCDOR**
- **Select a file** by highlighting the file name.
- Click the **"File"** pull-down menu
- Select **Download**
- Save the file to your computer
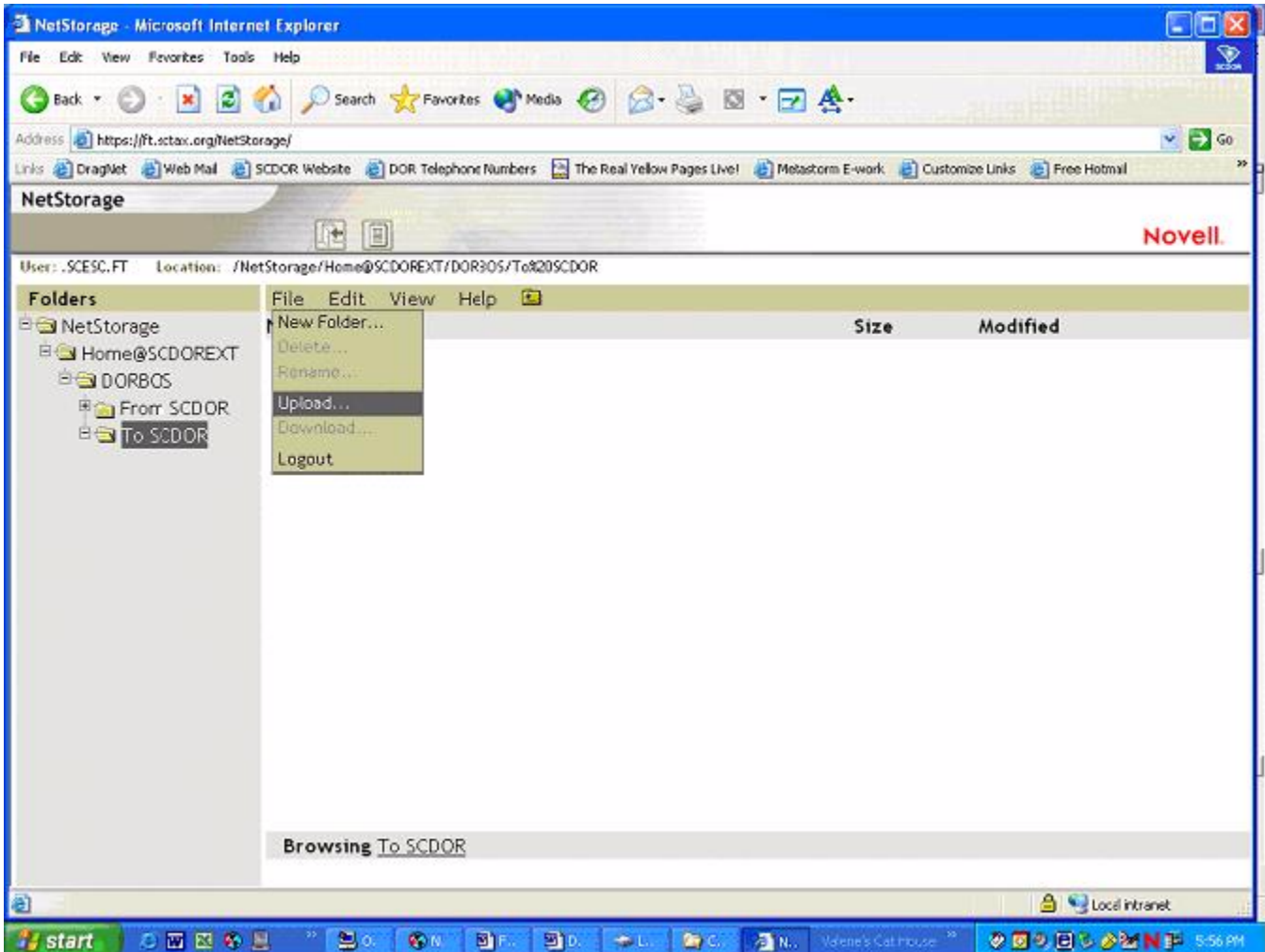- Delete the file from the **From SCDOR** folder after a successful save.
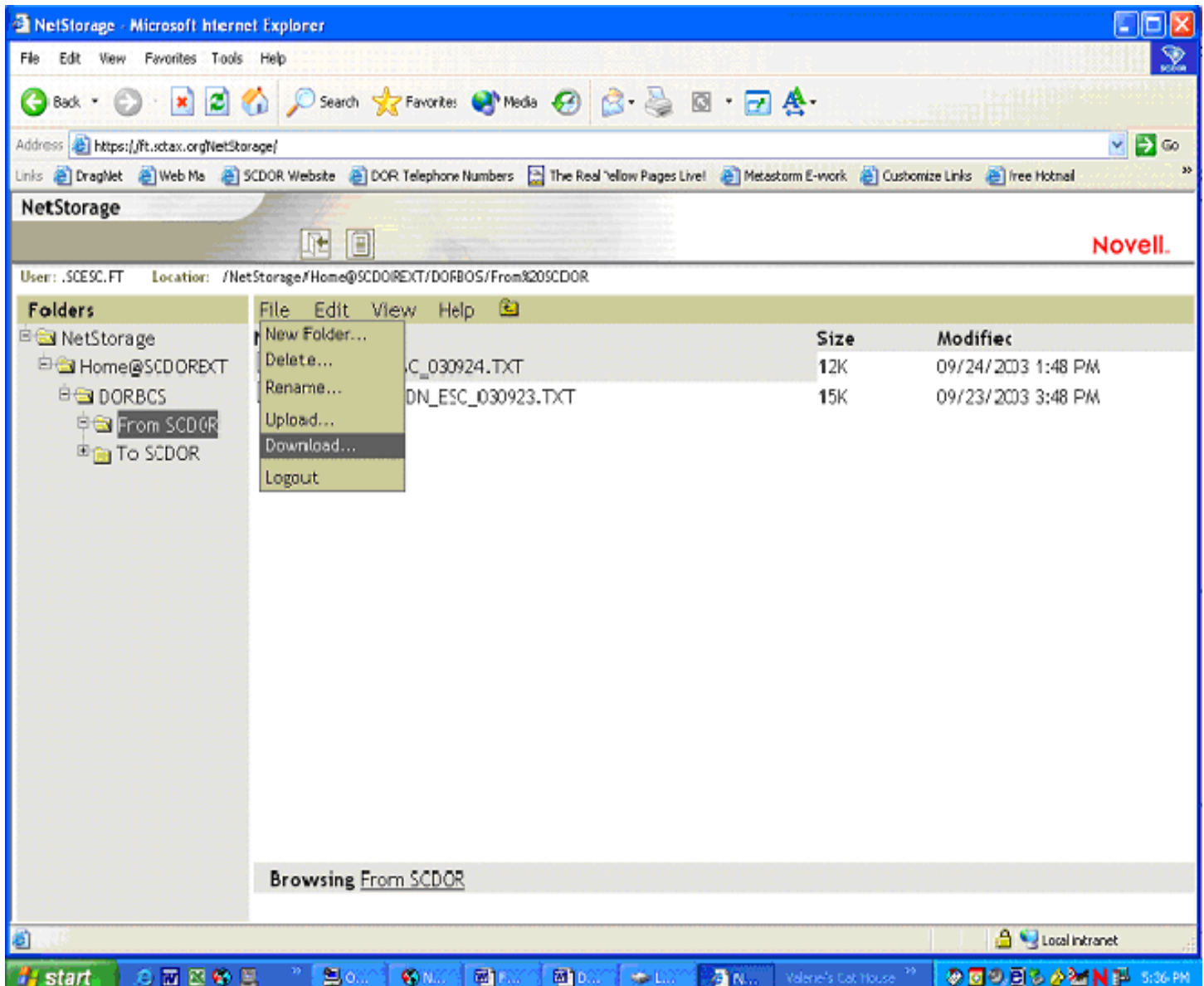
A NOTE ABOUT SECURITY

The type of security used during transmission is Novell's "Secure Web Transfer" protocol. It uses HTTPS with an encryption key signed by Verisign. This is evident by the padlock in the lower right hand corner of the browser and the fact that the website location is prefixed by HTTPS.
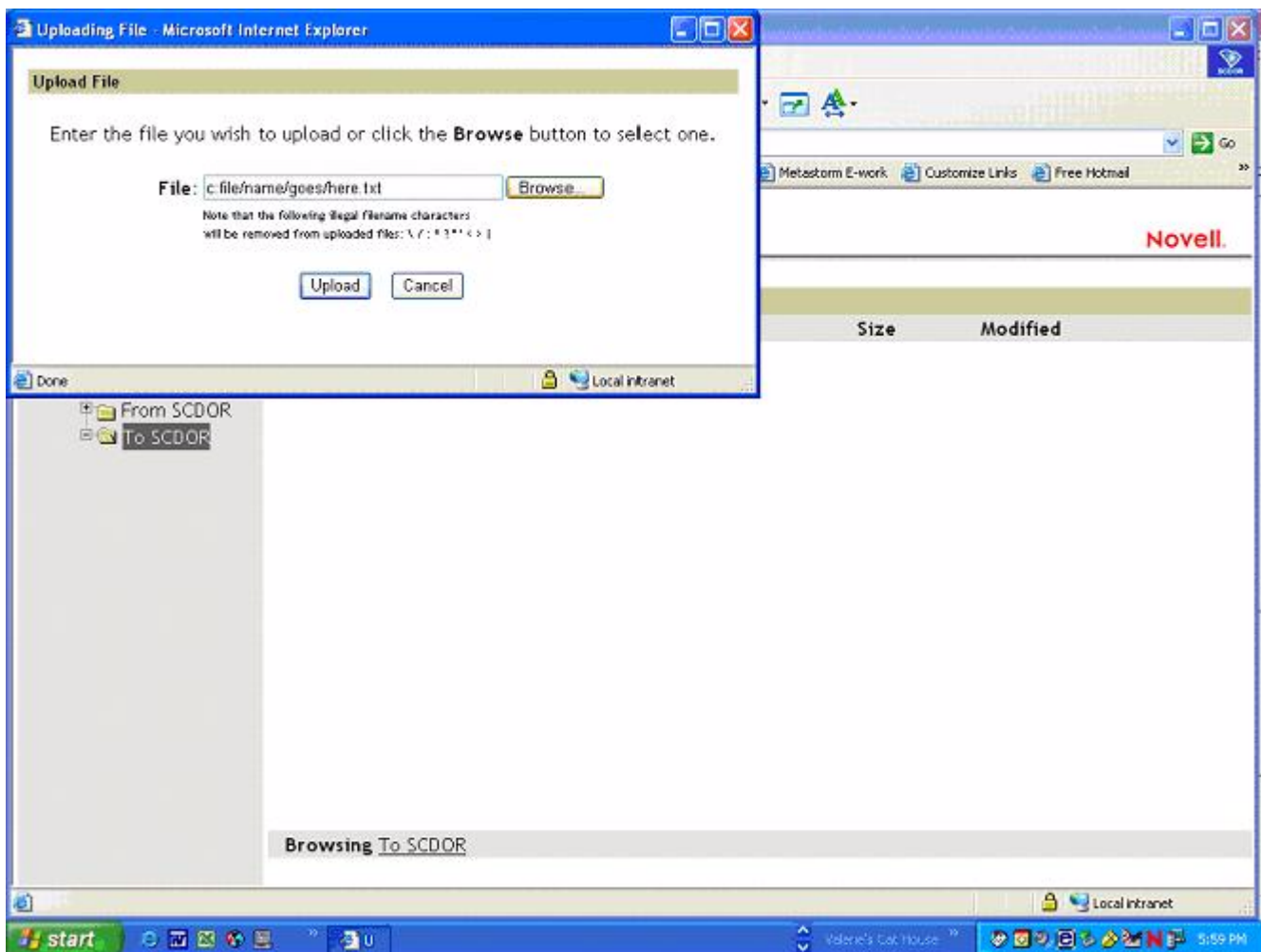
HOW TO TRANSFER A FILE TO SCDOR

1. If "PUTTING" a file (transferring a file to SCDOR):

- Click on **To SCDOR**
- Click the **"File"** pull-down menu
- Select **Upload**

2. An Upload window will appear similar to the one below.

Enter the file name to be uploaded. The computer "Browse" button may also be used to select the file.

Once the appropriate file name is entered or selected by browsing, click the "Upload" button to transmit the file.

The amount of time it takes to transmit the file will vary, depending on the file size and the speed of the Internet connection.

A NOTE ABOUT SECURITY

The type of security used during transmission is Novell's "Secure Web Transfer" protocol. It uses HTTPS with an encryption key signed by Verisign. This is evident by the padlock in the lower right hand corner of the browser and the fact that the website location is prefixed by HTTPS.

How to Log Out of the
SCDOR File Transfer Server

1. Log out by clicking on the Logout [icon] button at the top of the window.

                    OR

- Click the **"File"** pull-down menu
- Select **Logout**
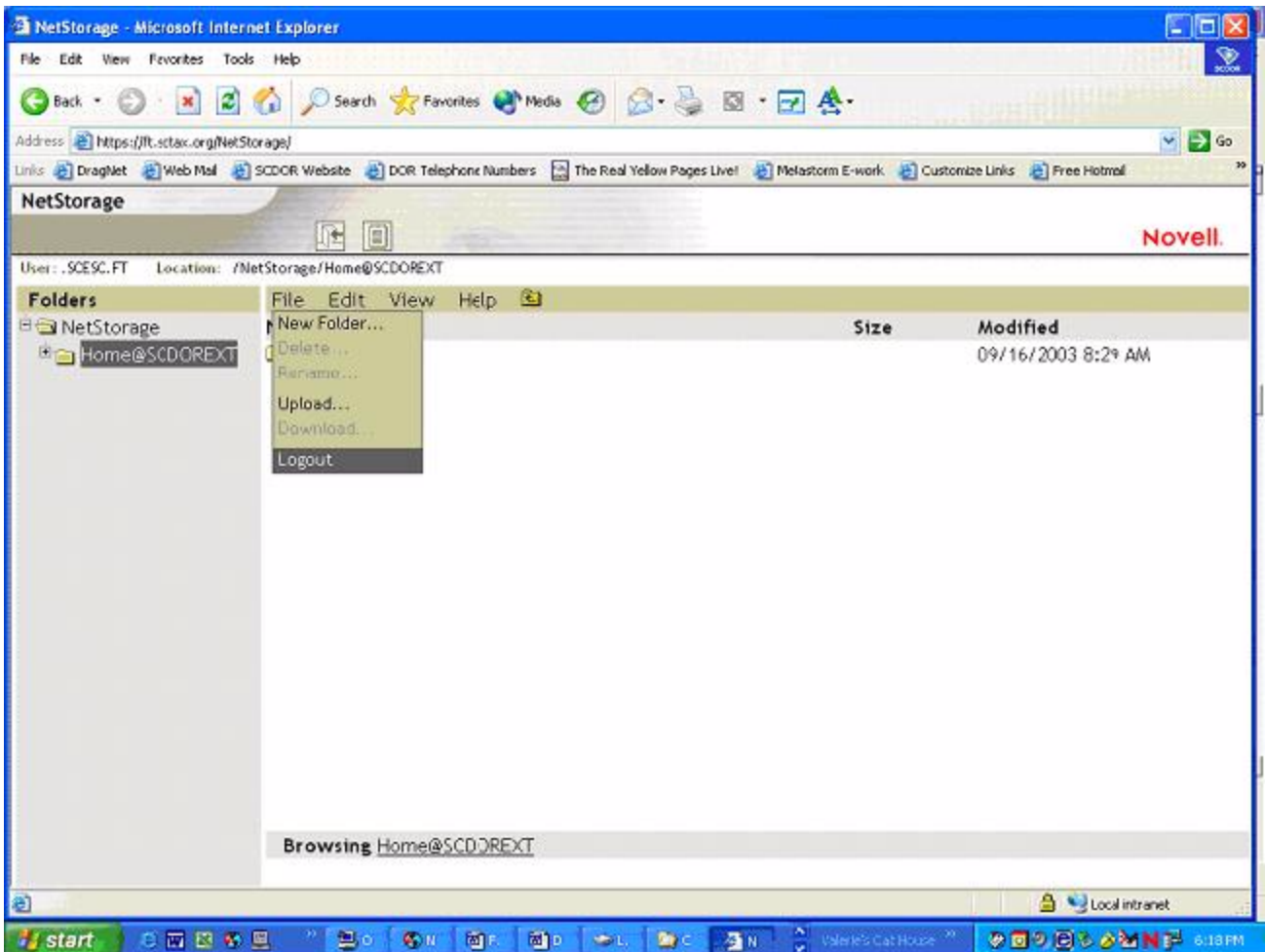
How to Log Out of the
SCDOR File Transfer Server

2. A screen similar to the following should appear:

REPORTING FILE AND RECORD LAYOUTS

SECTION: 02 - FILE PROCESSING CRITERIA:

02.01 - EXPLANATION of the RECORDS CONTAINED in the REPORTING FILE:

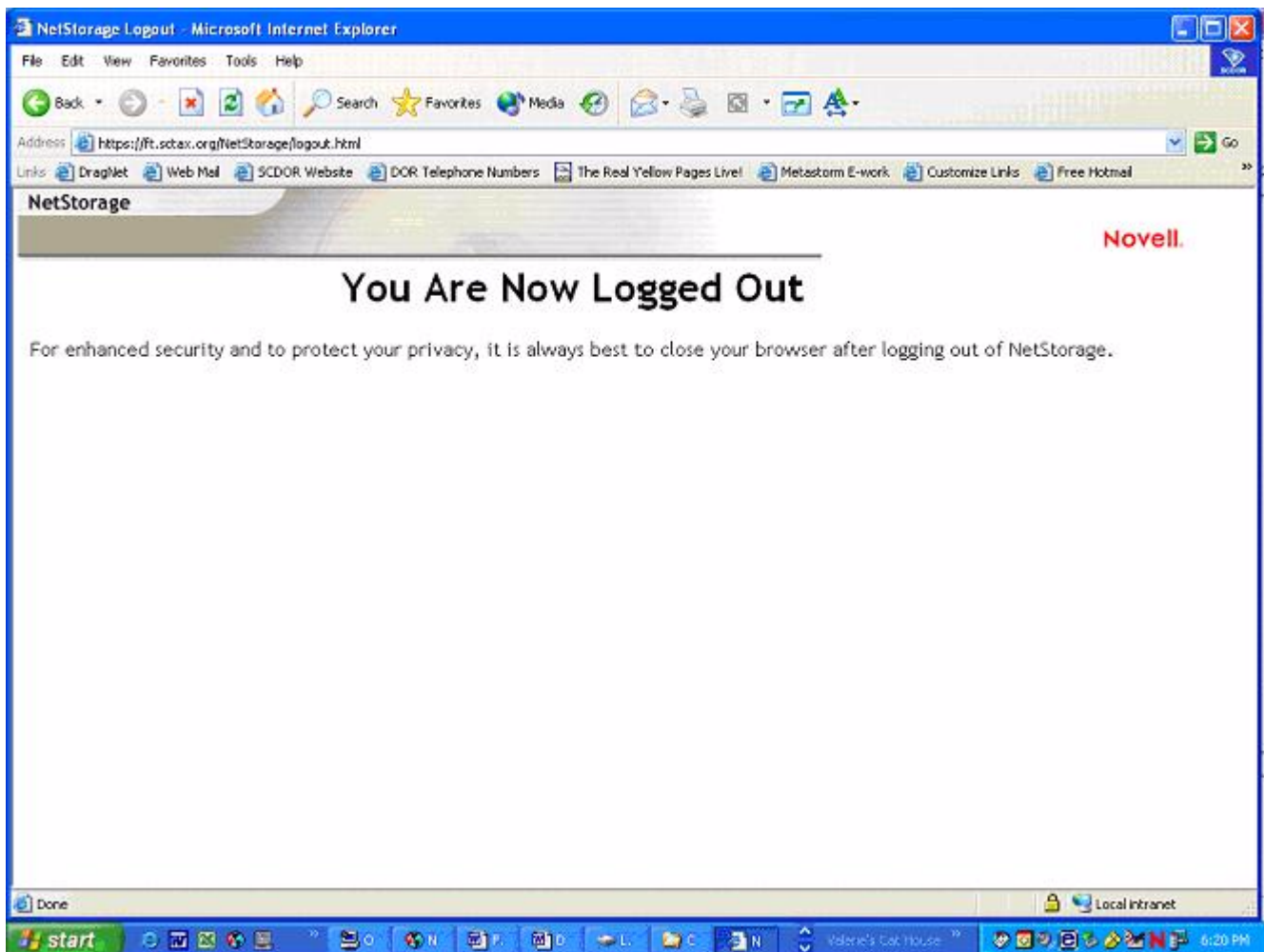| File Name: **SCWTXRET**			Description: **South Carolina Withholding Quarterly Tax Return Reporting File**
Record Name	Identifier	Records/file	Description
REPORTING AGENT DATA RECORD	**SA**	**1**	The **SA record** identifies the organization reporting the Withholding Tax Returns to SCDOR. This record **can appear only once** on the reporting file and it **must be the first record.**
EMPLOYER TAX RETURN DATA RECORD	**SE**	**Multiple** (Only 1 SE Record/ Employer/ Reporting Period)	The **SE record** identifies the Employers Withholding Tax Return (tax data for the reporting period). A SE record **must be present for each Employer account for the period reported.** While multiple SE records can appear on the file, there can only be **one (1) SE record per employer/reporting period.** A "zero" return must be filed if no state tax has been withheld during the quarter in order to keep the account open & prevent a delinquent notice from being issued. All money fields in this record must include dollars and cents with an implied decimal and must be right-justified and zero-filled.
	ST	1	The **ST record** contains the aggregate totals for all tax data reported in the SE records. It **must be the last record on the file.** All money fields in this record must include dollars and cents with an implied decimal and must be right-justified and zero-filled.

02.02 - EXPLANATION of the REPORTING AGENT "SA" RECORD

The Agent "SA" Record identifies the Reporting Agent who prepares and submits the Withholding file to SCDOR. (See Section 03.01 for complete field descriptions and character positions).

(1)   The Agent "SA" Record must be the first data record on the file. **(only one "SA" Record per file.)**

(2)   The Agent "SA" Record must precede the first "SE" Employer Tax Record.

(3)   All fields in the record are required.

(4)   Fields designated as "Alpha or A/N" must be left-justified and space-filled-to-right. (Special Characters may only be used in the Name, Street Address, and City fields). All unused alpha and alphanumeric fields must be space-filled.

(5)   Fields designated "Num" must be unpacked, unsigned, right-justified and zero-filled-to-left. The only valid values are 0-9. **(No special characters allowed).** All unused numeric fields must be zero-filled

(6)   The record length must be 300 bytes/characters.

(7)   Errors in the data or structure of this "SA" Record could prevent processing of the file.

SECTION: 02 - FILE PROCESSING CRITERIA: (CONTINUED)

02.03 - EXPLANATION of the EMPLOYER TAX RETURN "SE" RECORD

The Employer Tax Return "SE" Record contains the quarterly tax information for each Employer reported by the Reporting Agent. The number of Tax Return Data "SE" Records appearing on the file depends on the number of taxpayers represented - one Tax Return for each SC Withholding # for each Quarter reported.
(See Section 03.02 for complete field descriptions and character positions).

(1)   Only Forms WH-1605 and WH-1606 may be present.

(2)   **Multiple Employer Tax Return "SE" data records may be present on the file. (only one "SE" Record for each SC Withholding# for each Quarter reported).**

(3)   The first "SE" Record must follow the Agent "SA" Record on the file.

(4)   The last "SE" Record must be followed by the End-of-File Total "ST" Record.

(5)   No special characters may be used in any field in this record.

(6)   All fields in the record are required.

(7)   Fields designated as "Alpha or A/N" must be left-justified and space-filled-to-right. All unused alpha and alphanumeric fields must be space-filled.

(8)   All money fields (designated as "Num$"), must contain dollars and cents with an implied decimal. They must be unpacked, unsigned, right-justified and zero-filled-to-left. The only valid values are 0-9. (No special characters allowed). All unused money fields must be zero-filled.

(9)   Numeric fields containing no dollar amounts (designated as "Num"), must be unpacked, unsigned, right-justified and zero-filled-to-left. The only valid values are 0-9. (No special characters allowed). All unused numeric fields must be zero-filled.

(10)   The record length must be 300 bytes/characters.

(11)   Errors in the data or structure of this "SE" Record could prevent processing of the file.

02.04 - EXPLANATION of the END-of-FILE TOTAL "ST" RECORD

The End-of-File Total "ST" Record contains a count of all Tax Return Data "SE" Records appearing on the file, and aggregate totals for each money field required to be reported on the "SE" Records. (See Section 03.03 for complete field descriptions and character positions).

(1)   The End-of-File Total "ST" Record must be the last data record on the file. (only one "ST" Record per file.)

(2)   The "ST" Record must follow the last "SE" Employer Tax Return Record on the file.

(3)   No special characters may be used in any field in this record.

(4)   All fields in the record are required.

(5)   Fields designated as "Alpha or A/N" must be left-justified and space-filled-to-right. All unused alpha and alphanumeric fields must be space-filled.

(6) All money fields (designated as "Num$"), must contain dollars and cents with an implied decimal. They must be unpacked, unsigned, right-justified and zero-filled-to-left. The only valid values are 0-9. **(No special characters allowed).** All unused money fields must be zero-filled.

(7) All money fields (designated as "Num$"), must contain dollars and cents with an implied decimal. They must be unpacked, unsigned, right-justified and zero-filled-to-left. The only valid values are 0-9. **(No special characters allowed).**

(8) Numeric fields containing no dollar amounts (designated as "Num"), must be unpacked, unsigned, right-justified and zero-filled-to-left. The only valid values are 0-9. **(No special characters allowed).** All unused numeric fields must be zero-filled.

(9) The record length must be 300 bytes/characters.

(10) This record must be followed by a Tapemark.

(11) Errors in the data or structure of this "ST" Record could prevent processing of the file.

SECTION: 03 - RECORD LAYOUT

03.01 - REPORTING AGENT [SA] RECORD LAYOUT:
This record must be the first data record on the file. [one SA record per file]

Location	Field/Element	Type	Length	Hard Coded	Definition
1-2	Record Identifier	Alpha	2	Yes	Constant **'SA'** Reporting Agent Data Record
3-10	Filing Program Name	Alpha	8	Yes	Filing Program Identifier: Constant **'SCWHBTCH'**
11-12	Filing Media	Alpha	2		Filing Media: FT-FT Server
13-20	File Creation Date	Num	8		File Creation Date (CCYYMMDD)
21-29	Agent Fed Employer ID#	Num	9		Agent - Federal Employer ID# (EIN) numeric digits only - omit hyphens
30-69	Agent Name	A/N	40		Agent - Name left justify, space fill (spaces)
70-99	Agent Street Address	A/N	30		Agent - Street Address left justify, space fill (spaces)
100-124	Agent City	A/N	25		Agent - City left justify, space fill (spaces)
125-126	Agent State	Alpha	2		Agent - State Code use standard postal abbreviation
127-131	Agent Zip Code	Num	5		Agent - Zip Code numeric only - zero fill if not available
132-135	Agent Zip Code + 4	Num	4		Agent - Zip Code + 4 numeric only - zero fill if not available
Reserved for SCDOR use [zero fill]					
136-300	Filler	Num	165	Yes	Reserved for SCDOR use [zero fill]

03.02 - EMPLOYER TAX RETURN [SE] RECORD LAYOUT:
A separate Code SE record must be present for each employer account. (one or more employer records per file)
Num$ - Money fields must include dollars & cents with an implied decimal & must be right-justified/zero-filled.

Location	Field/Element	Type	Length	Hard Coded	Definition
1-2	Record Identifier	Alpha	2	Yes	Constant **'SE'** Employer Tax Return Data Record
3-11	SC Withholding Nbr (with check-digit)	Num	9		Employer - SC Withholding # [**25 _ _ _ _ _ _ _**] **number includes the check-digit.** numeric digits only - omit hyphens
12-20	Fed Employer ID#	Num	9		Employer - Federal Employer ID# (EIN) numeric digits only - omit hyphens
21-26	Type Form Filed	A/N	6		Type of Withholding Form Filed: 'WH1605' - Qtrly Return; 'WH1606' - 4th Qtr/Annual
27-27	Filler	Alpha	1	Yes	Reserved for SCDOR use [space fill]
28-33	Filing Period Covered (from)	Num	6		Filing Period for the Return **(first month in QTR)** Format: CCYYMM
33-39	Filing Period Covered (to)	Num	6		Filing Period for the Return **(last month in QTR)** Format: CCYYMM

<p align="center">QUARTERLY STATE INFORMATION</p>

Note: A "zero" return must be filed if no state tax has been withheld during the quarter in order to keep the account open and prevent a delinquent notice from being issued.

Location	Field/Element	Type	Length	Hard Coded	Definition
40-50	State Tax Withheld	Num$	11		State Tax Withheld from all Sources
51-61	State Deposits	Num$	11		State Deposits or Payments
62-72	Net State Refund	Num$	11		Net State Refund
73-83	Net State Tax Due	Num$	11		Net State Tax Due
84-94	Pen & Int Due	Num$	11		Penalty and Interest Due
95-105	Net Due	Num$	11		Net Due = State Tax + Penalty + Interest Due

<p align="center">OPTIONAL: FEDERAL INFORMATION: MONTHLY SUMMARY OF FEDERAL TAX LIABILITY (*)
Include if you have information or zero fill.</p>

Location	Field/Element	Type	Length	Hard Coded	Definition
106-116	Fed Liability 1st Month	Num$	11		First Month in Qtr. Federal Liability
117-127	Fed Liability 2nd Month	Num$	11		Second Month in Qtr. Federal Liability
128-138	Fed Liability 3rd Month	Num$	11		Third Month in Qtr. Federal Liability

<p align="center">ANNUAL SC STATE RECONCILIATION INFORMATION
This section must be completed for WH-1606. Zero fill for WH-1605.</p>

Location	Field/Element	Type	Length	Hard Coded	Definition
139-149	Annual Tax Withheld	Num$	11		Annual Total of SC State Income Tax Withheld.
150-160	Annual Wages	Num$	11		Annual Total of SC Wages Reported.
161-166	Annual Wage & Tax Statements	Num	6		Annual Total Number of Wage & Tax Statements W-2's and (1099's with state tax withheld).

<p align="center">Reserved for SCDOR use</p>

Location	Field/Element	Type	Length	Hard Coded	Definition
167-300	Filler	Num	134	Yes	Reserved for SCDOR use [zero fill]

03.03 - END OF FILE TOTAL [ST] RECORD LAYOUT:
This total record must be the last data record on the file. (one total record per file)
Num$ - Money fields must include dollars & cents with an implied decimal & must be right-justified/zero-filled.

Location	Field/Element	Type	Length	Hard Coded	Definition
1-2	Record Identifier	Alpha	2	Yes	Constant **'ST'** Total Record
COUNT OF NUMBER OF EMPLOYER TAX RETURNS SUBMITTED ON THIS FILE					
3-8	Number of SE Records	Num	6		Count of the Number of Employer Tax Returns on File
AGGREGATE TOTALS OF QUARTERLY STATE INFORMATION SUBMITTED					
9-20	State Tax Withheld	Num$	12		State Tax Withheld from all Sources
21-32	State Deposits	Num$	12		State Deposits or Payments
33-44	Net State Refund	Num$	12		Net State Refund
45-56	Net State Tax Due	Num$	12		Net State Tax Due
57-68	Pen & Int Due	Num$	12		Penalty and Interest Due
69-80	Net Due	Num$	12		Net Due = State Tax + Penalty + Interest Due
OPTIONAL: AGGREGATE TOTALS OF FEDERAL INFORMATION SUBMITTED Include if you have information or zero fill.					
81-92	Fed Liability 1st Month	Num$	12		First Month Federal Liability
93-104	Fed Liability 2nd Month	Num$	12		Second Month Federal Liability
105-116	Fed Liability 3rd Month	Num$	12		Third Month Federal Liability
AGGREGATE TOTALS OF ANNUAL STATE RECONCILIATION INFORMATION SUBMITTED					
117-128	Annual Tax Withheld	Num$	12		Annual Total of SC State Income Tax Withheld.
129-140	Annual Wages	Num$	12		Annual Total of SC Wages Reported.
141-150	Annual Wage & Tax Statements	Num	10		Annual Total Number of Wage & Tax Statements W-2's and (1099's with state tax withheld).
Reserved for SCDOR use					
151-300	Filler	Num	150	Yes	Reserved for SCDOR use [zero fill]

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
APPLICATION FOR BATCH FILING OF
WITHHOLDING QUARTERLY TAX RETURNS

WH-1614
(Rev. 4/16/10)
3371

Reporting Agent:

Federal Employer ID#: _____

Name: _____

Address: _____

City, State, ZIP: _____

Contact Information:

Contact   Person and Title: _____

Phone Number: _____

E-mail Address: _____

Report (Filing) Information:

Approximately how many quarterly withholding returns will be filed using this method? _____

Enter Tax Year and Select Quarter for Reporting (Filing) to Begin:

Tax Year _____   _____ 1st Quarter   (January-March   - Due April 30)
_____ 2nd Quarter   (April-June   - Due July 31)
_____ 3rd Quarter   (July-September   - Due October 31)
_____ 4th Quarter/Annual   (October-December - Due February 28/29)

Signature of Reporting Agent

Name:_____   Title: _____

Date:_____   Signature: _____

FOR OFFICE USE ONLY

Approval by SC Department of Revenue

Name: _____   Title: _____

Date: _____   Signature: _____

Filing is authorized to begin: _____ Quarter _____ Year

INSTRUCTIONS FOR APPLICATION TO PARTICIPATE

Please complete this application in its entirety and mail to the overnight address below or fax to 1-803-896-1779.

Attn: Keith Wicker or Attn: Lori Emerson
Electronic Services B
South Carolina Department of Revenue
301 Gervais Street
Columbia, SC 29201

33712027

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**TRANSMITTAL DOCUMENT FOR BATCH FILING
OF WITHHOLDING QUARTERLY TAX RETURNS**

WH-1615
(Rev. 4/16/10)
3372

Reporting Agent Transmitting Files:

Federal Employer ID#: _____

Company Name: _____

Contact Person and Phone: _____

E-mail Address: _____

Reporting Information:

- **File Name:** _____

  Note: File name must end in .txt.

- **Type of Returns being Reported:** _____ WH-1605   _____ WH-1606

- **Period Covered:**   First Month in Quarter _____ (ccyymm)

  Last Month in Quarter _____ (ccyymm)

- **Number of Withholding "SE" Tax Return Records Reported (Filed):** _____

Quarterly State Information

- **Aggregate Total for:**   State Tax Withheld   _____

  State Deposits or Payments   _____

  Net State Refund   _____

  Net State Tax Due   _____

  Penalty and Interest Due   _____

  Net Due = Tax + Penalty + Interest Due   _____

Annual SC State Reconciliation Information (Complete when Filing Oct-Dec returns)

- **Aggregate Total for:**   Annual Total of SC State Income Tax Withheld _____

  Annual Total of SC Wages Reported   _____

  Total Number of Wage and Tax Statements   _____

Submitting Instructions:
Please complete this form in its **entirety** and email it and your Backup Report to ewithholding@sctax.org. These forms must be sent with each file upload.

33721028