



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

BUSINESS NAME AND ADDRESS

SC WITHHOLDING FILE NO.

QUARTER

Business name and address input fields

SC Withholding File No. input field

Quarter selection options: 1st, 2nd, 3rd Quarter

Use BLACK INK ONLY.

Place an X in the box if this is an AMENDED return. Reason:

Place an X in the box if change of address.

Place an X in the box if no longer required to withhold and account should be closed. Close date:

Reason:

FEIN STOP DO NOT USE FOR 4TH QUARTER (Use WH-1606)

YEAR

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)
2. Quarterly SC state income tax deposits or payments previously made
3. SC REFUND (If line 2 is greater than line 1, enter difference.)
4. SC TAX DUE (If line 2 is less than line 1, enter difference.)
5. Penalty \$ and interest \$ due
6. Net SC state income tax, penalty, and interest due (line 4 plus line 5) BALANCE DUE

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 file 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 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 QUARTERLY TAX RETURN WH-1605

File WH-1605 electronically free of charge at www.dor.sc.gov. 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:

Complete the top of the form with the name and address of the business, the SC withholding file number, the Federal Employer Identification Number (FEIN) and the year for which you are filing.

- Place an X in the box if this is an amended return. Provide an explanation in the line below the box.
- Place an X in the box if changing address.
- Place an X in the box if you are no longer required to withhold. Provide a close date and an explanation.
- Place an X in the box 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. (see www.dor.sc.gov > P&I Calculator.)
- 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.
- Write all numbers clearly and include unrounded dollars and cents (ex. \$20.13).
- Must **NOT contain slashes, dashes, dollar signs or commas in the block number area**.
- 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.