



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WITHHOLDING COUPON PACKET

WH-1648
(Rev. 8/19/14)
3540

Withholding File Number:

The enclosed WH1601 payment coupons are being mailed to you from the South Carolina Department of Revenue (SC DOR) as requested. If you make more than 12 withholding deposits in a year you will need to request an additional set of payment coupons. Always mail in original returns as copies may cause a delay in processing.

INFORMATION ABOUT OUR ELECTRONIC FILING OPTIONS



Taxpayers can submit WH1601 Withholding payments online directly to the SC DOR using DORePay.

- EPay provides users the ability to view and/or print a copy of your DORePay payment history with the agency.
- Taxpayers can submit their withholding payments by credit card (VISA or MasterCard only) or EFW (also known as electronic funds withdrawal or bank draft or ACH Debit). Taxpayers can also schedule their payments up to 30 days into the future.
- There is **NO ADDITIONAL CHARGE** if you pay by credit card or EFW! You are charged only the amount of tax liability owed. You know the exact day the money will be paid out of your bank account.



Electronic Funds Transfer (also known as EFT) is another payment option available to you. This type of payment is commonly referred to as an ACH Credit transaction.

- EFT is a payment only option that requires a registration process with the SC DOR and may appeal to taxpayers with limited payment options.
- Taxpayers should contact their financial institution to set up an EFT.
- Your banking institution may charge a fee to execute the payment. A bank charge for the ACH Credit transaction is made by the banking institution and **NOT** the SC DOR.

MAKING PAYMENTS – RESIDENT/NONRESIDENT

For payment of withholding taxes, the SC 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 DORePay 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 SC 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.dor.sc.gov >P&I Calculator.

Forms can also be downloaded from our website at www.dor.sc.gov under Forms and Instructions>Withholding. You may also obtain forms by using our Forms Request Line service by calling 1-800-768-3676 or in Columbia, SC, 803-898-5320.

CONTACT INFORMATION

INTERNET	
SC Department of Revenue website	www.dor.sc.gov
South Carolina State Government Website	www.sc.gov
South Carolina Business One Stop (SCBOS)	www.scbos.gov
TELEPHONE	
Forms Request Line - Columbia, SC area	803-898-5320
Forms Request Line - 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
CD-ROM General Questions	803-896-1450
IRS Business Information	1-800-829-4933
South Carolina Department of Employment and Workforce	803-737-2400

Taxpayers' Bill Of Rights

- 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.

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.

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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE WITHHOLDING TAX PAYMENT COUPON

WH-1601 (Rev. 7/30/14) 3127

SC WITHHOLDING FILE NO.

Empty box for SC Withholding File No.

FEIN Business Name and Address:

Mark Quarter with X (Required) Paycheck Date Determines Quarter

Grid for marking quarters: 1st Qtr (Jan, Feb, Mar), 2nd Qtr (Apr, May, Jun), 3rd Qtr (Jul, Aug, Sep), 4th Qtr (Oct, Nov, Dec)

14-0811

YEAR

Empty box for Year

THIS IS NOT A RETURN

PAYMENT AMOUNT

FOR FIELD USE ONLY

SC payments must be made at same time as federal payments.

Contact Name Date

Phone Email

Mail to: SC DOR, Withholding, Columbia, SC 29214-0004

31271059

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