



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

**WH-1606**

(Rev. 3/17/16)

3131

Place an X in all boxes that apply.

☐ **AMENDED**☐ Return

Change of Address

☐ (Make changes to  
address below)

Business Permanently Closed

☐ Date \_\_\_\_\_  
(Complete form C-278)

SC WITHHOLDING FILE NO.

QUARTER

**4th Quarter**  
Oct, Nov, Dec

YEAR \_\_\_\_\_

Due on or Before  
Last Day of February

BUSINESS NAME AND ADDRESS

FEIN

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.

Mail to: SC Department of Revenue

Withholding

Columbia, SC 29214-0004

File electronically at MyDORWay.dor.sc.gov.

**4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:**

Do not enter negative numbers. All cent fields must be completed using numbers (.00 - .99).

- |  |    |   |                    |   |
|--|----|---|--------------------|---|
| 1. <b>4th Quarter</b> SC state income tax withheld (all sources) . . . . .             | 1. | ▶ | _____              | . |
| <b>Do not include amounts withheld during other quarters.</b>                          |    |   |                    |   |
| 2. <b>4th Quarter</b> SC state income tax deposits or payments previously made. 2.     | 2. | ▶ | _____              | . |
| <b>SC payments must be made at the same time as federal payments.</b>                  |    |   |                    |   |
| 3. SC <b>REFUND</b> (If line 2 is greater than line 1, enter difference.) . . . . .    | 3. | ▶ | _____              | . |
| <b>DO NOT PAY THIS AMOUNT</b>  |    |   |                    |   |
| 4. SC <b>TAX DUE</b> (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<br>(line 4 plus line 5). . . . . | 6. | ▶ | _____              | . |
|  |    |   | <b>BALANCE DUE</b> |   |

14-0809

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

- |  |     |   |       |   |
|--|-----|---|-------|---|
| 7. Recap of South Carolina tax withheld by quarter.<br>JAN - MAR _____ JUL - SEP _____<br>APR - JUN _____ OCT - DEC _____    | 7.  | ▶ | _____ | . |
| 8. Total SC state income tax <b>WITHHELD</b> from all quarters reported from<br>W2s \$_____, W2Gs \$_____, and 1099s \$_____ | 8.  | ▶ | _____ | . |
| <b>(Line 8 should equal the total of line 7.)</b>  |     |   |       |   |
| 9. Total <b>SC INCOME</b> from W2s, W2Gs, and 1099s . . . . .  | 9.  | ▶ | _____ | . |
| 10. Number of W2s, W2Gs, and 1099s submitted with WH-1612<br>or online through SCBOS (see instructions) . . . . .            | 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 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 FOURTH QUARTER/ANNUAL RECONCILIATION WH-1606

File WH-1606 electronically free of charge at [www.dor.sc.gov](http://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-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:** Fourth Quarter and Annual Reconciliation Return.....Last day of February of the following year

**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 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. (see [www.dor.sc.gov](http://www.dor.sc.gov) > P&I Calculator)
- Line 6 Enter the net **SC state** income tax, penalty, and interest due, if any.

**ANNUAL (Line 7 through 10 information is required. Enter the corrected figures when amending a return.) :**

- Line 7 Enter the 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. Line 8 should equal the total of all quarters from line 7. 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. **W2s only** may be filed online using the W2 Portal SCBOS at [www.scbos.sc.gov](http://www.scbos.sc.gov). Use state copy of W2 forms.

### TO AVOID DELAYS IN PROCESSING YOUR RETURN(S):

- Amounts withheld from employees on W2s cannot be refunded to employers.
- 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.

### 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. Preparer's name must be an individual.

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.**