

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 25 or more South Carolina withholding returns are eligible to participate in the Batch Withholding 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 receive an email requesting them to accept an invitation request to register for SCDOR MFT/GoAnywhere Application Support. Once the registration is complete, the user will be allowed to upload a test file. Each time a test file is uploaded to SCDOR MFT, the department must be notified along with emailing the WH-1615 Transmittal and backup report for the test file to be evaluated. The applicant will be notified of any errors (i.e. formatting errors or erroneous return data). Erroneous data will not be accepted in the test file. The file must contain valid data. Once the testing of the reporting file has been successfully completed, the applicant will receive authorization to begin filing in the 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@dor.sc.gov](mailto:ewithholding@dor.sc.gov); 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 MFT 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 Batch Withholding Filing program. Reporting agents have to submit these returns electronically to the Managed File Transfer (MFT) 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 file number.

### Please Note:

- **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 file number, Name of the company, total tax withheld, and total payments must be furnished to SCDOR. This report must be in SC WITHHOLDING FILE NUMBER order.**

## File Name

The name of your batch file should be your company name and the period covered (1st2016, 2nd2016, 3rd2016, or 4th2016). It should be in .txt format or the file will not be processed. Example: SCDOR1st2016.txt

## Returns That Cannot Be Filed With This Program

The Quarterly Tax Returns cannot be filed using the Batch Withholding 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 file numbers (nine digit numbers) for each employer included in the filing.
- Amended returns cannot be processed through batch processing.
- After the reporting agent has submitted the quarterly file, any subsequent reports for the same quarter will need to be filed through MyDORWAY or by paper.
- If your quarterly file is rejected due to errors the entire file must be resubmitted.

## Submitting W2s and 1099s

The Department accepts electronically filed W2 forms through the SCBOS W2 portal, through the direct entry method or the file upload method. For additional information visit [SCBOS.sc.gov](http://SCBOS.sc.gov). W2s submitted via CD-ROM or paper forms are also accepted.

Electronic filing of 1099s is not currently available. 1099 submissions are accepted by CD-ROM or paper. Only 1099 forms that have SC withholding tax should be submitted to SCDOR.

A WH-1612 must be filed with the 1099s or W2s if they are filed by CD-ROM or paper.

A person who files 250 or more W2s or 1099s for a single tax period must submit them electronically or by CD-ROM.

## 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 and 0-9. 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.
FEIN	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.
MFT	Manged File Transfer
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.
SC Withholding File #	South Carolina Withholding File Number (9 digit number). 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 file numbers. Obtain Form 101 Withholding Agent Registration from clients. This form has the assigned state withholding file 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 withholding 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: SCDOR1st2016.txt
- Email WH-1615 and backup report each item you upload a file to the MFT server.
- Make sure your backup report contains all the required information as listed on page 2.
- No negative numbers in the file.
- Do not use the dash in the state withholding file number.
- Do not use a Federal ID number for a state withholding file number.
- Use the current form WH-1615.
- Type of Form Filed field is WH-1605 for 1st, 2nd, and 3rd quarters; WH-1606 is for 4th quarter only.

# **ELECTRONIC REPORTING**

## **Secure Managed File Transfer**

### **Section 01**

#### **INSTRUCTIONS ON USAGE**

The instructions on the following pages are step by step procedures for registering, logging on, submitting data, and logging out of the South Carolina Department of Revenue (SCDOR) Managed File Transfer (MFT) system.

If assistance is needed, please call your SCDOR Representative, Traci Bullock, at (803) 896-1748 or the Administrative Special Projects Helpdesk at (803) 896-1715.

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





## Batch Withholding Filing Program Managed File Transfer (MFT) System

### 01.01 OVERVIEW

STATEMENT OF PURPOSE:	GoAnywhere is the managed file transfer (MFT) solution of choice for the SCDOR Batch Filing Program for Withholding Quarterly Tax Returns. The following manual will provide users with instructions on how to register and submit batch files using GoAnywhere.
Minimum Web Browser Requirements:	<p>Google Chrome is the preferred web browser because it handles HTML5 better than Internet Explorer or Firefox. However, any web browser that supports HTML5 should work fine.</p> <p>Cookies and JavaScript need to be enabled. JavaScript needs to be at least JRE 1.6.</p> <p>Enable popups for <a href="https://mft.dor.sc.gov">https://mft.dor.sc.gov</a>.</p>
Access Requirements:	If you do not have a GoAnywhere user ID and password but would like to use the file transfer option for submitting batch files, you must request access to the server by contacting the SCDOR Special Project Analyst at <a href="mailto:ewithholding@dor.sc.gov">ewithholding@dor.sc.gov</a> .
For Help:	Contact the SCDOR Special Project Analyst at <a href="mailto:ewithholding@dor.sc.gov">ewithholding@dor.sc.gov</a> or 803-896-1715



## Batch Withholding Filing Program Managed File Transfer (MFT) System

### 01.02 User Registration:

First time users will receive an email requesting them to accept an invitation request to register from SCDOR MFT or GoAnywhere Application Support; you may need to check your junk mail as well. **Please note: This request will expire after 24 hours. Contact the SCDOR Special Project Analyst at [ewithholding@dor.sc.gov](mailto:ewithholding@dor.sc.gov) or 803-896-1715 if you have any trouble registering your account.**

### Invitation Request

You have been invited to join South Carolina Department of Revenue MFT. Please click the link below to continue with the registration process.

[Click here to register](#)

If the link above does not open, copy and paste the following URL into your browser:  
<https://mft.dor.sc.gov/register?token=011e804e-4c57-4f33-b625-6d0c6b1ae33b>

**This link will expire after 72 hours. Please contact your account representative if you have any trouble registering your account.**

This email is confidential and is intended solely for the use of the named addresses.  
This notification has been sent to you by [GoAnywhere](#).

**Step 1:** Click the link, "Click here to register". You will be routed to the SCDOR MFT - GoAnywhere Secure Server to begin the three step registration process.

**Step 2:** Following the three registration steps, Step 1 requires you to enter your email address. Once you have entered your email address, select Next.

**Step 3:** Step 2 of the registration process requires you to verify your email address. You will need to retrieve the verification code sent to the email you entered in Step 1. The verification code is a series of letters, digits and special characters.



## Batch Withholding Filing Program Managed File Transfer (MFT) System

Browser address bar: <https://mft.dor.sc.gov/webclient/Register.xhtml>

Browser tabs: SCITS Login, Default (3), Default (2), Default, DragNet (2), FileNet, SCDOR, SCEIS, WebMail, DragNet, Home - Revenue Operatio..., Home - Re...

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**Register**

Step 1 Enter Email   **Step 2 Verify Email**   Step 3 Complete Registration

An email has been sent to 'traci.bullock@dor.sc.gov' with the verification code. Please copy that code into the box below and click Next.

**Verification Code \***

Next Cancel

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From: GoAnywhere SCDOR Services <applicationsupport@dor.sc.gov>  
To: Traci Bullock  
Cc:  
Subject: User Registration - Email Verification

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**Verification Required**

To continue registering, please copy the verification code below into your browser:

Verification Code: **18d3a557-7c10-418f-9c0e-b09fd2c9943a**

If your browser has closed since requesting registration, you can continue by clicking on the link below.  
[Click here to verify your email address](#)

Or copy and paste the following URL into your browser:  
<https://mft.dor.sc.gov/register?vtoken=18d3a557-7c10-418f-9c0e-b09fd2c9943a>

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This email is confidential and is intended solely for the use of the named addresses.  
This notification has been sent to you by [GoAnywhere](#).

**Step 4:** Copy and paste the verification code from the email into the verification code box and select Next.

**Step 5:** Step 3 of the registration process requires you to enter your login credentials and contact information. The information marked with an \* is required.

## Batch Withholding Filing Program Managed File Transfer (MFT) System

When creating a password, follow the required criteria provided below.

**X Password does not conform to policy. The current policy requirements are:**

- Must be at least 14 character(s) long
- Must have at least 1 upper case letter(s)
- Must have at least 1 lower case letter(s)
- Must have at least 1 digit(s)
- Must have at least 1 special character(s)
- The only special characters allowed are !~@#\$\$%^&\*()-\_+=<>?/\:;[]{}.,
- Must be at least 15 day(s) old
- Must not match any of the last 24 password(s)

**Register**

Step 1 Enter Email    Step 2 Verify Email    Step 3 Complete Registration

Please enter the information below and click Submit.

**Login Credentials**

User Name \*

Password \*

Confirm Password \*

**Contact Information**

Email Address

First Name \*

Last Name \*

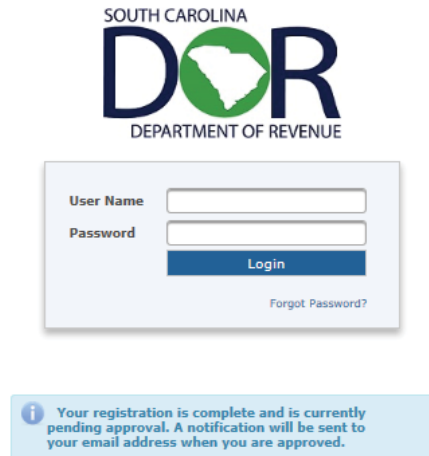
Organization

Phone

**Step 6:** After the login credentials and contact information is entered, select submit.

## Batch Withholding Filing Program Managed File Transfer (MFT) System

**Step 7:** The browser will route you to the following screen. You will not be able to login until your registration has been approved. Please allow up to 48 hours for approval.



### SOUTH CAROLINA DEPARTMENT OF REVENUE MFT SERVICES

"This system may contain U.S. Government information, which is restricted to, authorized users ONLY. Unauthorized access, use, misuse, or modification, of this computer system or of the data contained herein or in transit to/from, this system constitutes a violation of Title 18, United States Code, Section, 1030, and may subject the individual to Criminal and Civil penalties pursuant, to Title 26, United States Code, Sections 7213, 7213A (the Taxpayer, Browsing Protection Act), and 7431. This system and equipment are, subject to monitoring to ensure proper performance of applicable security, features or procedures. Such monitoring may result in the acquisition,, recording and analysis of all data being communicated, transmitted,, processed or stored in this system by a user. If monitoring reveals possible, evidence of criminal activity, such evidence may be provided to Law, Enforcement Personnel,, ANYONE USING THIS SYSTEM EXPRESSLY CONSENTS TO SUCH MONITORING."

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**Step 8:** Once your registration request has been approved, you will receive the following "Account Approval Notification" email from SCDOR MFT.

From: GoAnywhere SCDOR Services <applicationsupport@dor.sc.gov>  
To: Traci Bullock  
Cc:  
Subject: User Registration - Approved

### Account Approval Notification

Your account has been approved. You can now [login](#) with the user name: **bullockt**

This email is confidential and is intended solely for the use of the named addresses.  
This notification has been sent to you by [GoAnywhere](#).

**Step 9:** You are now able to login and use GoAnywhere Services. You will have access to secure folders (file transfer to server) and secure mail (file transfer to individual). Proceed to the next set of instructions, "How to Submit Batch File to SCDOR via File Transfer".

#### Things to note:

- Users will be required to reset passwords every 60 days.
- After 90 days of no activity, the account will be disabled.
- To prevent any unauthorized use of the user identification and password, always remember to log off completely from the server when work is complete or when leaving the computer for any length of time. This includes closing the browser.



## Batch Withholding Filing Program Managed File Transfer (MFT) System

### 01.03 How to Submit a Batch File to SCDOR by File Transfer:

**Step 1:** Open your internet browser and navigate to the following SCDOR MFT server address: <https://mft.dor.sc.gov>

**Step 2:** On the GoAnywhere server-web, you will be prompted to enter the "User Name" and "Password" created during the registration process.

A login form with a light blue background. It contains two input fields: "User Name" with the text "bullockt" and "Password" with a masked password "\*\*\*\*\*". Below the password field is a blue "Login" button. At the bottom right of the form is a link that says "Forgot Password?".

User Name	<input type="text" value="bullockt"/>
Password	<input type="password" value="*****"/>
<input type="button" value="Login"/>	
<a href="#">Forgot Password?</a>	

#### SOUTH CAROLINA DEPARTMENT OF REVENUE MFT SERVICES

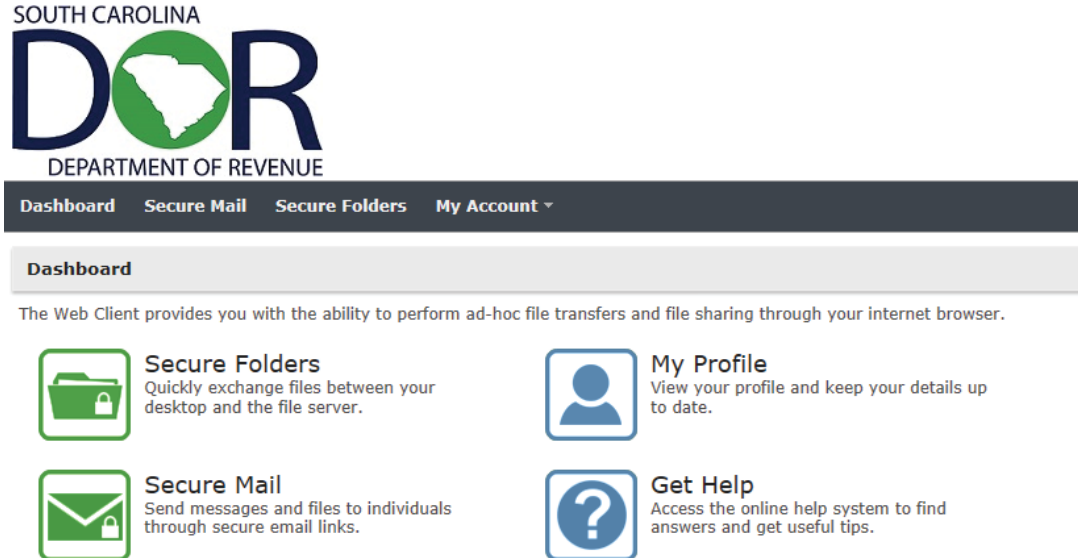
"This system may contain U.S. Government information, which is restricted to, authorized users ONLY. Unauthorized access, use, misuse, or modification, of this computer system or of the data contained herein or in transit to/from, this system constitutes a violation of Title 18, United States Code, Section, 1030, and may subject the individual to Criminal and Civil penalties pursuant, to Title 26, United States Code, Sections 7213, 7213A (the Taxpayer, Browsing Protection Act), and 7431. This system and equipment are, subject to monitoring to ensure proper performance of applicable security, features or procedures. Such monitoring may result in the acquisition,, recording and analysis of all data being communicated, transmitted,, processed or stored in this system by a user. If monitoring reveals possible, evidence of criminal activity, such evidence may be provided to Law, Enforcement Personnel., ANYONE USING THIS SYSTEM EXPRESSLY CONSENTS TO SUCH MONITORING."

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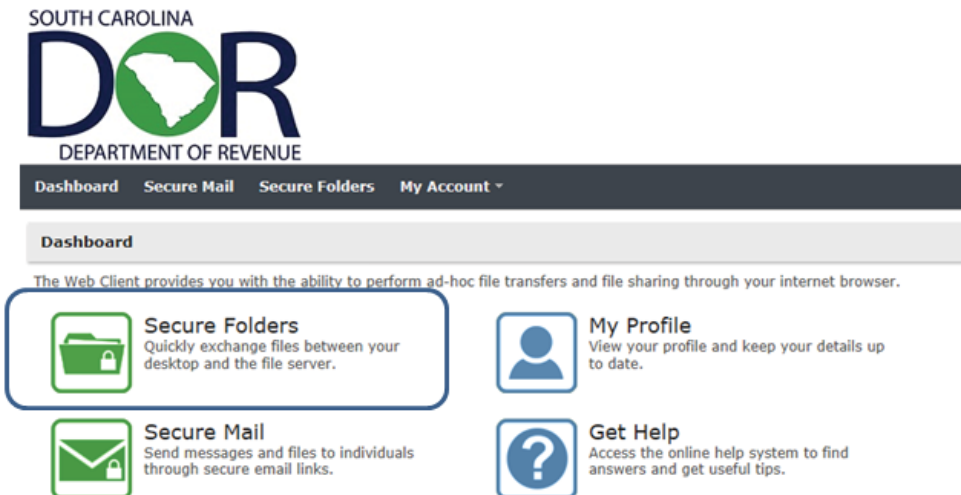


## Batch Withholding Filing Program Managed File Transfer (MFT) System

**Step 3:** Once you have selected “Login” the following home screen will appear.



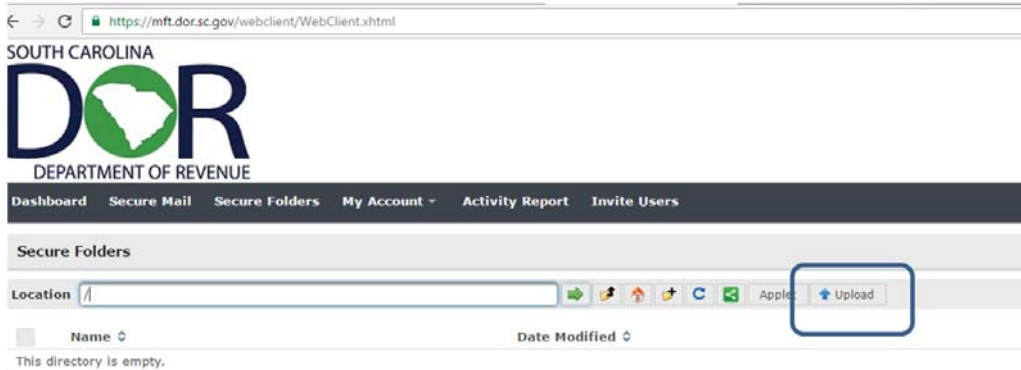
**Step 4:** Click on the icon for Secure Folders.



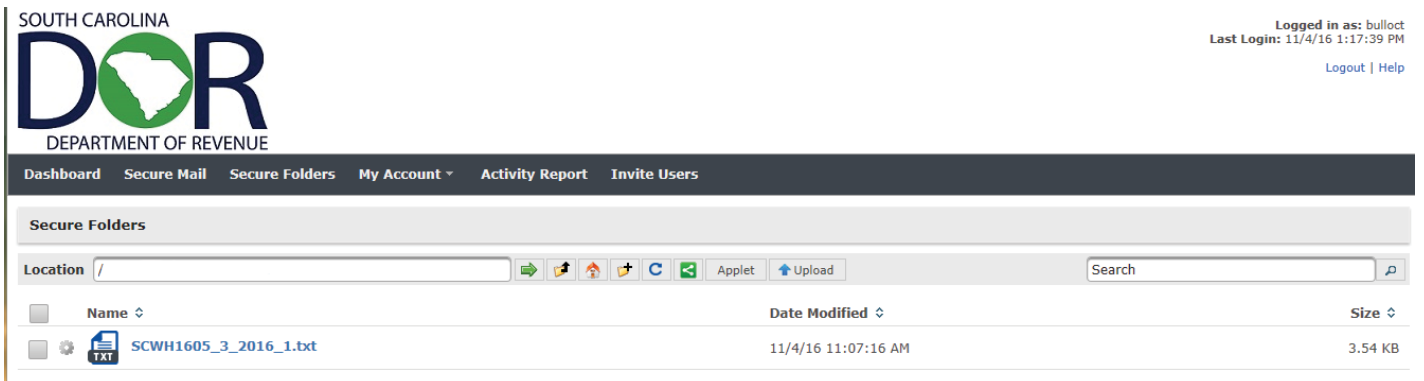


## Batch Withholding Filing Program Managed File Transfer (MFT) System

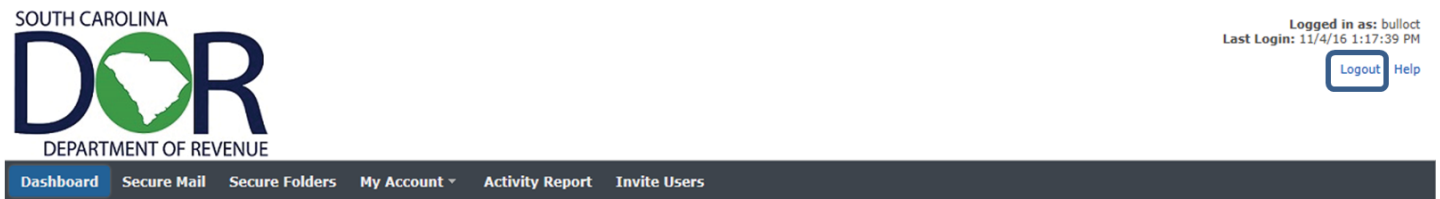
**Step 5:** Select the 'Upload' button. Browse your computer for the Batch file you wish to submit to SCDOR.



**Step 6:** Once you have found and selected the Batch file, the uploaded file will appear in the folder listing. You will also see the size, date, and time of the uploaded file.



**Step 7:** Once the file transfer is complete, log out of the system.



You must email your WH1615 Transmittal Document and backup report to the Special Projects Analyst at [ewithholding@dor.sc.gov](mailto:ewithholding@dor.sc.gov) in order for the Batch file to be processed.



## **REPORTING FILE AND RECORD LAYOUTS**

## SECTION: 02 - FILE PROCESSING CRITERIA:

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

File Name: <b>SCWTXRET</b>	Description: <b>South Carolina Withholding Quarterly Tax Return Reporting File</b>		
Record Name	Identifier	Records/file	Description
<b>REPORTING AGENT DATA RECORD</b>	<b>SA</b>	<b>1</b>	The <b>SA record</b> identifies the organization reporting the Withholding Tax Returns to SCDOR. This record <b>can appear only once</b> on the reporting file and it <b>must be the first record</b> .
<b>EMPLOYER TAX RETURN DATA RECORD</b>	<b>SE</b>	<b>Multiple</b> (Only 1 SE Record/ Employer/ Reporting Period)	The <b>SE record</b> identifies the Employers Withholding Tax Return (tax data for the reporting period). A SE record <b>must be present for each Employer account for the period reported</b> . While multiple SE records can appear on the file, there can only be <b>one (1) SE record per employer/reporting period</b> . 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.
	<b>ST</b>	<b>1</b>	The <b>ST record</b> contains the aggregate totals for all tax data reported in the SE records. It <b>must be the last record on the file</b> . 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 File # 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 File # 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) 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 ' <b>SA</b> ' Reporting Agent Data Record
3-10	Filing Program Name	Alpha	8	Yes	Filing Program Identifier: Constant ' <b>SCWHBTCH</b> '
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# (FEIN) 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 <b>'SE'</b> Employer Tax Return Data Record
3-11	SC Withholding File Nbr (with check-digit)	Num	9		Employer - SC Withholding File # (9 digit number) numeric digits only - omit hyphens
12-20	Fed Employer ID#	Num	9		Employer - Federal Employer ID# (FEIN) 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 ( <b>first month in QTR</b> ) Format: CCYYMM
34-39	Filing Period Covered (to)	Num	6		Filing Period for the Return ( <b>last month in QTR</b> ) Format: CCYYMM
<b>QUARTERLY STATE INFORMATION</b>					
<b>Note: A "zero" return must be filed if no state tax has been withheld</b> during the quarter in order to keep the account open and prevent a delinquent notice from being issued.					
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
<b>ANNUAL SC STATE RECONCILIATION INFORMATION</b>					
This section must be completed for WH-1606. Zero fill for WH-1605.					
106-116	1st Quarter Tax Withheld	Num\$	11		First Quarter Recap - Jan - Mar
117-127	2nd Quarter Tax Withheld	Num\$	11		Second Quarter Recap - Apr - Jun
128-138	3rd Quarter Tax Withheld	Num\$	11		Third Quarter Recap - Jul - Sep
139-152	Annual Tax Withheld	Num\$	14		Annual Total of SC State Income Tax Withheld.
153-166	Annual Wages	Num\$	14		Annual Total of SC Wages Reported.
167-172	Annual Wage & Tax Statements	Num	6		Annual Total Number of Wage & Tax Statements W-2's and (1099's with state tax withheld).
Reserved for SCDOR use					
173-300	Filler	Num	128	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 ' <b>ST</b> ' 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
AGGREGATE TOTALS OF ANNUAL STATE RECONCILIATION INFORMATION SUBMITTED Include if you have information or zero fill.					
81-92	1st Quarter Tax Withheld	Num\$	12		First Quarter Recap - Jan - Mar
93-104	2nd Quarter Tax Withheld	Num\$	12		Second Quarter Recap - Apr - Jun
105-116	3rd Quarter Tax Withheld	Num\$	12		Third Quarter Recap - Jul - Sep
117-137	Annual Tax Withheld	Num\$	21		Annual Total of SC State Income Tax Withheld.
138-158	Annual Wages	Num\$	21		Annual Total of SC Wages Reported.
159-168	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					
169-300	Filler	Num	132	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. 7/27/16)  
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: \_\_\_\_\_

**INSTRUCTIONS FOR APPLICATION TO PARTICIPATE**

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

Attn: Traci Bullock

Administrative Special Projects

South Carolina Department of Revenue

P.O. Box 125

Columbia, SC 29214

**FOR OFFICE USE ONLY**

**Approval by SC Department of Revenue**

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Filing is authorized to begin: \_\_\_\_\_ Quarter \_\_\_\_\_ Year



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@dor.sc.gov](mailto:ewithholding@dor.sc.gov). These forms must be sent with each file upload.