



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

# SC WITHHOLDING QUARTERLY TAX RETURN

**WH-1605**  
(Rev. 7/12/17)  
3129

Place an X in all boxes that apply.

SC WITHHOLDING FILE NO.

QUARTER

- AMENDED** Return
- Change of Address (Make changes to address below)
- Close Withholding Account Date \_\_\_\_\_ (Complete form C-278)

- 1st Quarter**  
Jan, Feb, Mar
- 2nd Quarter**  
Apr, May, Jun
- 3rd Quarter**  
Jul, Aug, Sep

BUSINESS NAME AND ADDRESS

FEIN



**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).

CLIP CHECK HERE

### QUARTERLY SC STATE INCOME TAX INFORMATION:

- 1. Quarterly **SC state income tax withheld** (all sources) . . . . . 1. ▶ \_\_\_\_\_ .
- 2. Quarterly SC state income tax deposits or payments previously made . 2. ▶ \_\_\_\_\_ .  
**SC payments must be made at the same time as federal payments.**
- 3. **SC REFUND** (If line 2 is greater than line 1, enter difference.) . . . . . 3. ▶ \_\_\_\_\_ .  
**DO NOT PAY THIS AMOUNT**
- 4. **SC TAX DUE** (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 (line 4 plus line 5) . . . . . **BALANCE DUE** 6. ▶ \_\_\_\_\_ .

14-0809

**Mail to: SC Department of Revenue  
Withholding  
Columbia, SC 29214-0004  
File electronically at MyDORWay.dor.sc.gov.**

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](http://www.dor.sc.gov). Go to MyDORWAY. Payments can be made by VISA or MasterCard or by Electronic Funds Withdrawal (EFW). **Do not** mail this form when filing online.

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, and the Federal Employer Identification Number (FEIN).

- Place an X in the box for the appropriate quarter.
- Fill in the year in the Year box.
- Place an X in the box if this is an amended return.
- 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.

### 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.
- 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 [MyDORWay.dor.sc.gov](http://MyDORWay.dor.sc.gov).)
- 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.