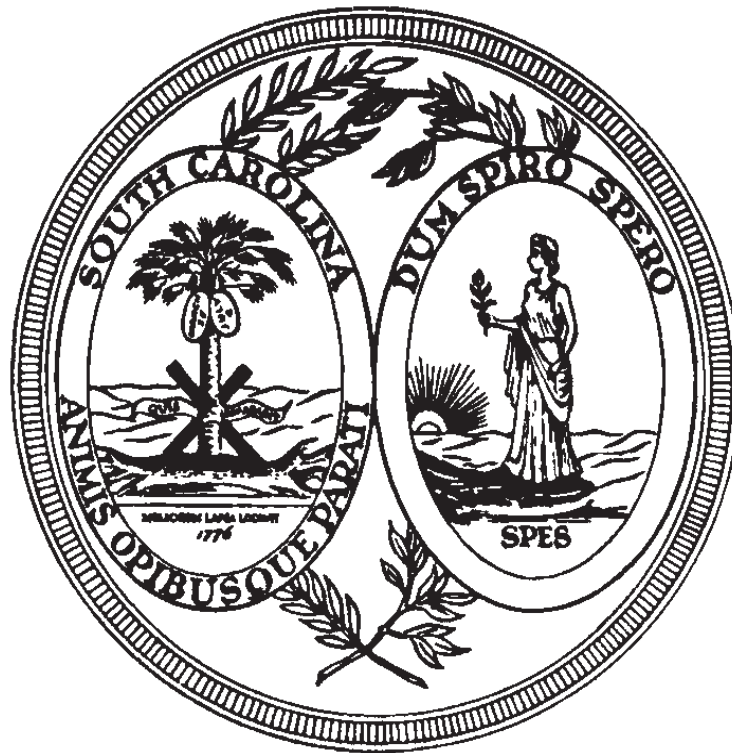SOUTH CAROLINA DEPARTMENT OF REVENUE

BATCH FILING PROGRAM
FOR
WITHHOLDING QUARTERLY TAX RETURNS

FILE SPECIFICATIONS, PROCESSING CRITERIA,

& RECORD LAYOUTS FOR ELECTRONIC FILING

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Purpose

SC Code Section 12-54-250(F)(1) requires tax preparers who prepare 100 or more returns for a tax period for the same tax year to submit all returns by electronic means where available. If you fail to comply, you may be penalized $50 for each return.

Batch filing is the program for payroll tax service providers or other return preparers to file South Carolina Withholding Tax returns. This program prevents lost or misfiled returns, which reduces the number of notices received by taxpayers.

Who May Participate

Anyone who files 25 or more South Carolina withholding returns is eligible to participate in the Batch Withholding Filing program.

Application and Testing

To participate, submit a completed WH-1614 application to SCDOR. Once you're approved, you will receive an email with an invitation to register for the SCDOR MFT/GoAnywhere Application. When the registration is complete, you will be allowed to upload a test file. Each time you uploaded a file to SCDOR MFT, notify SCDOR and email the WH-1615 Transmittal and backup report for the test file to be evaluated. The file must contain valid data. You will be notified of any errors. Once your test has successfully completed, you will receive authorization to begin filing in the program.

Contact Information

After you upload a file, email the WH-1615 and backup report to BatchWithHolding@dor.sc.gov. If you don't submit the WH-1615 and backup report with each file upload, the batch processing will be delayed. **You must notify SCDOR each time a file is uploaded to the MFT server.**

Filing Requirements

The following returns may be filed using this program:
- WH-1605 SC Withholding Quarterly Tax Return
- WH-1606 SC Withholding Fourth Quarter/Annual Reconciliation Tax Return

Amended returns should be marked with the amended indicator per record layout in Section 3.0.

For each reporting file:
- Only one return type may be filed
- All records must contain a valid 9 digit South Carolina Withholding file number
- A WH-1615 transmittal document must be furnished to SCDOR
- A backup paper report must be furnished to the SCDOR in SC Withholding File Number order, containing:
  - FEI number
  - SC Withholding file number
  - Company name
  - Total tax withheld
  - Total payments

No payments will be accepted with the filing.

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

Quarterly Tax Returns cannot be filed using the Batch Withholding program if:
- You have not submitted a test file that meets the requirements and specifications of this publication
- You have not been notified that the test was successful
- You do not have accurate South Carolina Withholding file numbers (nine digit numbers) for each employer included in the filing

If your quarterly file is rejected, the entire file must be resubmitted.

Submitting W2s and 1099s

You can electronically file W-2s using the W-2 Portal at **MyDORWAY.dor.sc.gov**. You can also submit W-2s by CD-ROM or paper forms.

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

You must file a WH-1612 with any 1099s or W-2s filed by CD-ROM or paper.

If you file 250 or more W2s or 1099s for a single tax period, you must submit them electronically or by CD-ROM.

DEFINITIONS

Alpha (Alpha)
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)
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
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 the SCDOR.

MFT
Manged File Transfer

Numeric (Num)
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$)
The field format type of specific fields in the record. Valid values: 0-9. In this publication, Num$ 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 the 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

- Payroll service provider or other return preparer must be registered in DORWAY as a third party preparer.

- Do not include spaces in the file name.

- Length of the file name must be 30 characters or less.

- 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.

- Do not use special characters.

- Only 1 SA record per file.

- SA record must be the first record in the file.

- Only 1 ST record per file.

- ST record must be final record in the file.

- 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 a 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

The following pages include step-by-step instructions for registering, logging on, submitting data, and logging out of the SCDOR Managed File Transfer (MFT) system.

If you need help, call the Administrative Special Projects Helpdesk at 803-896-1715.

To protect your user Identification and password, always log off completely from the system and close your browser when work is completed or when leaving the computer for any length of time.

Revised December 2019

OVERVIEW
GoAnywhere is the SCDOR's file transfer solution of choice for the Batch Withholding program. The following guide instructs users on how to register and submit files using GoAnywhere.

MINIMUM BROWSER REQUIREMENTS
Because of handling capabilities, Google Chrome is the preferred web browser, but any browser that supports HTML5 can be used.

Cookies and JavaScript need to be enabled. JavaScript needs to be at least JRE 1.6.

Enable popups for **https://mft.dor.sc.gov/**

ACCESS REQUIREMENTS
If you do not have a GoAnywhere user ID and password, you must contact **BatchWithholding@dor.sc.gov** to request access.

USER REGISTRATION
1. If you are a first time user, you will receive an invitation request email, which you will need to complete your registration. This email will be from SCDOR MFT or GoAnywhere Application Support; you may need to check your junk mail as well.

   ⚠ *This request will expire after 96 hours. Email BatchWithholding@dor.sc.gov if your link expires.*

2. Click the "Click here to register" link, or copy and paste the provided URL, to access GoAnywhere and begin the registration process.

   Invitation Request From South Carolina Department of Revenue

   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=cbf295cc-8d22-4e24-b95e-d1ebad04999d

   This link will expire after 96 hours. Please contact your account representative if you have any trouble registering your account.

3. Step one prompts you to enter your email address.

4. In step two, you will verify your email address. You will receive an email with a verification code, which you should then copy and paste into the verification code box and select "Next."

5. You will enter your login credentials and contact information in step three.
   - Information marked with an asterisk (*) is required.
   - Passwords must meet the following requirements:
     - Must be at least 14 characters long
     - Must have at least one of all of the following:
       - Uppercase letter (ABC)
       - Lowercase letter (abc)
       - Number (123)
       - Special character. The only special characters allowed are !~@#$%^&*()-_=+<>?\/;:[]{},.
     - Must be at least 15 days old
     - Must not match any of the last 24 passwords
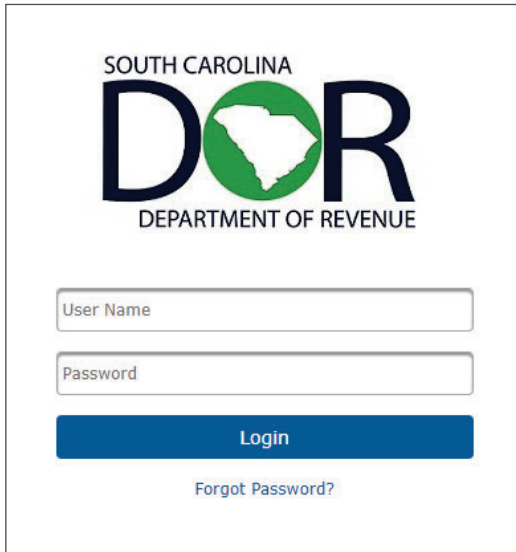
6. After you click submit, you will be routed to the screen below. You will not be able to log in until your registration has been approved. Please allow up to 48 hours for approval.

7. Once your registration has been approved, you will receive an Account Approval Notification email. You are now able to log in and use GoAnywhere services.

IMPORTANT REMINDERS

- You will be required to reset your password every 60 days.
- After 90 days of no activity, your 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.

NAVIGATION

You can navigate throughout GoAnywhere using the menus on the top and left of your screens.
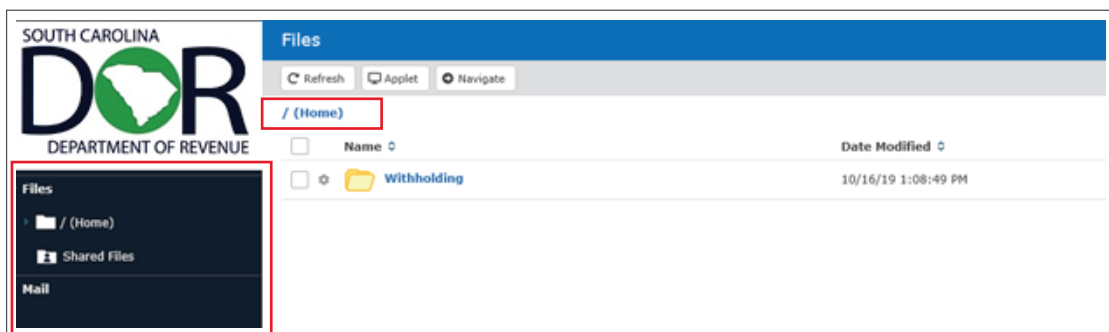
SUBMITTING THE FILE

Files are submitted using GoAnywhere. If you do not have a GoAnywhere user name and password, request access by emailing **BatchWithholding@dor.sc.gov**.

1. Access GoAnywhere by visiting **https://mft.dor.sc.gov**.
2. You will be prompted to log in.
3. After logging in, select "Files" from the homepage.
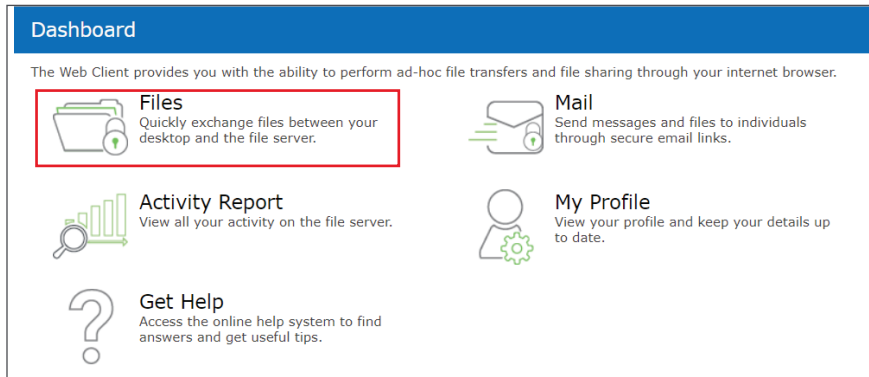
4. Select the folder for the program for which you are submitting a file.
   - WITHHOLDING > EWH
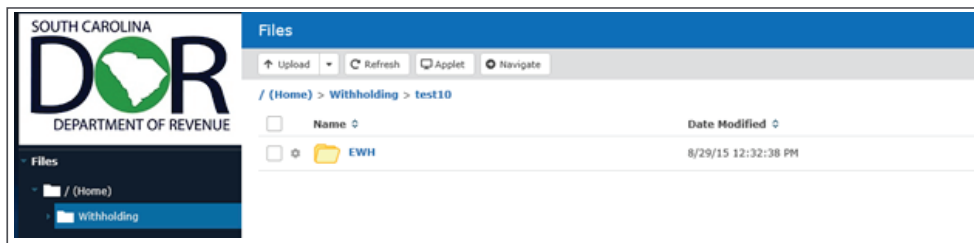
5. Click the "Upload" button and browse your computer for the file you want to submit.
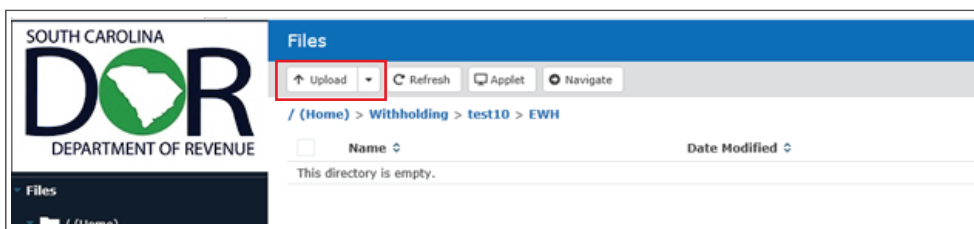
6. Once you have selected the appropriate file, the uploaded file will appear in the folder listing, along with the size of the file and the time and date it was uploaded.
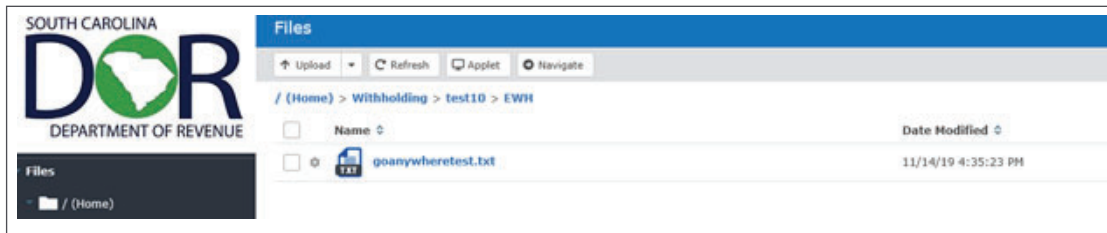
⚠ **Seeing the file in GoAnywhere only means the file was uploaded, not that it was processed successfully.**

7. Once the file transfer is complete, you must email your completed WH1615 and backup report to **BatchWithholding@dor.sc.gov**.

ADDITIONAL INFORMATION

803-896-1715
BatchWithholding@dor.sc.gov

REPORTING FILE AND RECORD LAYOUTS

SECTION: 02 - FILE PROCESSING CRITERIA:

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

File Name: **SCWTXRET**	Description: **South Carolina Withholding Quarterly Tax Return Reporting File**		
Record Name	Identifier	Records/file	Description
REPORTING AGENT DATA RECORD	**SA**	**1**	The **SA record** identifies the organization reporting the Withholding Tax Returns to SCDOR. This record **can appear only once** on the reporting file and it **must be the first record.**
EMPLOYER TAX RETURN DATA RECORD	**SE**	**Multiple** (Only 1 SE Record/ Employer/ Reporting Period)	The **SE record** identifies the Employers Withholding Tax Return (tax data for the reporting period). An SE record **must be present for each Employer account for the period reported.** While multiple SE records can appear on the file, there can only be **one (1) SE record per employer/reporting period.** 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.
	ST	1	The **ST record** contains the aggregate totals for all tax data reported in the SE records. It **must be the last record on the file.** 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 **'SA'** Reporting Agent Data Record
3-10	Filing Program Name	Alpha	8	Yes	Filing Program Identifier: Constant **'SCWHBTCH'**
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 **'SE'** 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	Amended indicator	Num	1		Enter "0" for original. Enter "1" for amended.
28-33	Filing Period Covered (from)	Num	6		Filing Period for the Return **(first month in QTR)** Format: CCYYMM
34-39	Filing Period Covered (to)	Num	6		Filing Period for the Return **(last month in QTR)** Format: CCYYMM
QUARTERLY STATE INFORMATION					

QUARTERLY STATE INFORMATION
Note: A "zero" return must be filed if no state tax has been withheld during the quarter in order to keep the account open and prevent a delinquent notice from being issued.

Location	Field/Element	Type	Length	Hard Coded	Definition
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

ANNUAL SC STATE RECONCILIATION INFORMATION
This section must be completed for WH-1606. Zero fill for WH-1605.

Location	Field/Element	Type	Length	Hard Coded	Definition
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

Location	Field/Element	Type	Length	Hard Coded	Definition
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 **'ST'** 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]

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
APPLICATION FOR BATCH FILING OF
WITHHOLDING QUARTERLY TAX RETURNS

WH-1614
(Rev. 2/23/17)
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 January 31)

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.
Administrative Special Projects
South Carolina Department of Revenue
P.O. Box 125
Columbia, SC 29214-0220

FOR OFFICE USE ONLY

Approval by SC Department of Revenue

Name: _____   Title: _____

Date: _____   Signature: _____

Filing is authorized to begin: _____ Quarter _____ Year

33711022

17

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 BatchWithHolding@dor.sc.gov.
These forms must be sent with each file upload.