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dor.sc.gov



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

WH-1606

(Rev. 10/2/19)

3131

Place an X in all boxes that apply.

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

SC withholding file number

Quarter

4th quarter
Oct, Nov, Dec

Year _____

Due by January 31

Business name and address

FEIN

File and pay online at **MyDORWAY.dor.sc.gov**.
Do not mail when filing online.

You must file WH-1606 even if you withheld no SC Income Tax during the quarter. Do not enter negative numbers.
All cent fields must be completed using numbers (.00 - .99).

ATTACH CHECK HERE

4th quarter SC Income Tax information only

- | | | | | |
|---|----|---|-------|---|
| 1. 4th quarter SC Income Tax withheld from all sources | 1. | ▶ | _____ | . |
| (Do not include amounts withheld during other quarters.) | | | | |
| 2. 4th quarter SC Income Tax deposits or payments previously made | 2. | ▶ | _____ | . |
| (SC payments must be made at the same time as federal payments.) | | | | |
| 3. REFUND: If line 2 is greater than line 1, enter the difference on line 3. | 3. | ▶ | _____ | . |
| SKIP LINES 4-6. DO NOT PAY THIS AMOUNT | | | | |
| 4. TAX DUE: If line 2 is less than line 1, enter the difference on line 4 | 4. | ▶ | _____ | . |
| 5. Penalty \$ _____ Interest \$ _____ | 5. | ▶ | _____ | . |
| 6. Total SC Income Tax, penalty, and interest due | | | _____ | |
| Add line 4 and line 5. BALANCE DUE | 6. | ▶ | _____ | . |

Annual SC reconciliation information (required)

- | | | | | |
|---|-----------------|----|-------|---|
| 7. South Carolina tax withheld by quarter. Enter total on line 7. | | | | |
| Jan - Mar _____ | Jul - Sep _____ | | | |
| Apr - Jun _____ | Oct - Dec _____ | 7. | _____ | . |
| 8. Total SC Income Tax withheld from all quarters reported from | | | | |
| W2s \$ _____, W2Gs \$ _____, and 1099s \$ _____ | | | | |
| Enter total on line 8. Line 8 should equal line 7. | | | | |
| 9. Total SC income from W2s, W2Gs, and 1099s. | 9. | ▶ | _____ | . |
| 10. Number of W2s, W2Gs, and 1099s submitted with your WH-1612 | | | _____ | |
| or online through MyDORWAY (see instructions). | 10. | ▶ | _____ | |

Mail to:**Balance due:** SCDOR, Withholding, PO Box 100161, Columbia, SC 29202**Refunds or zero tax:** SCDOR, Withholding, PO Box 125, Columbia, SC 29214-0004

I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer.

☐ Yes ☐ No Preparer's name _____ Phone number _____

Under penalty of law, I certify that this information is correct, true, and complete to the best of my knowledge.

Sign Signature _____ Name _____ Title _____**Here** Date _____ Email _____ Phone _____

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INSTRUCTIONS

File and pay online at **MyDORWAY.dor.sc.gov**. Do not mail this form when filing online.

Due date: January 31 of the following year

You must file a return even if you withheld no SC Income Tax during the quarter. **You must file a WH-1606 if the account was open for any portion of the calendar year.**

Use only fourth quarter amounts for lines 1-6.

- Line 1 Enter total SC Income Tax withheld from all sources **in the fourth quarter**. Enter the corrected amount if filing an amended return.
- Line 2 Enter total SC Income Tax deposits or payments made **in the fourth quarter**. For amended returns, include the amount paid with original WH-1606.
- Line 3 If line 2 is greater than line 1, enter the amount of SC refund. **SKIP LINES 4-6.**
- Line 4 If line 2 is less than line 1, enter the amount of SC tax due.
- Line 5 Enter the amount of penalty and interest due. Visit **MyDORWAY.dor.sc.gov** for a penalty and interest calculator.
- Line 6 Enter the total SC Income Tax, penalty, and interest due.

Annual amounts. You are required to complete lines 7 through 10. Enter the corrected figures when amending a return.

- Line 7 Enter the amount of SC Income Tax withheld in each quarter and enter the total on line 7.
- Line 8 Enter the total SC 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 all W2s, W2Gs, and 1099s.
- Line 10 Enter the total number of wage and tax statements.
- Submit all W2s online **or** with a WH-1612.
 - Use the state copy of W2 forms.
 - Only W2s may be submitted online using the W2 Portal at **MyDORWAY.dor.sc.gov**.
 - Do not submit W2s with a WH-1612 if you submit online.
 - W2Gs and 1099s must be submitted using a WH-1612.
 - Only include 1099s with SC tax withheld.

To avoid delays in processing your return:

- Amounts withheld from employees on W2s cannot be refunded to employers.
- Use black ink only.
- Do not staple attachments.
- Write all numbers clearly. Always include cents. (examples: 20.13, 19.00)
- Do not put slashes, dashes, dollar signs, or commas on the amount lines.
- Sign the return. The signature must be from a person authorized to act on behalf of withholding agent.
- Sign your check and include the written dollar amount.
- Attach payment for the full amount due to this return. Do not include a WH-1601 coupon.
- Mail to the correct address.
 - **Balance due:** SCDOR, Withholding, PO Box 100161, Columbia, SC 29202
 - **Refunds or zero tax:** SCDOR, Withholding, PO Box 125, Columbia, SC 29214-0004

Authorization and signature:

Check the box for release of confidential information and provide the preparer's name and phone number. This authorizes the Director of the SCDOR or delegate to discuss **this** return, its attachments, any notices, adjustments or assessments with the preparer.

Questions? We're here to help. Contact this office at 1-844-898-8542.