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SC INFORMATION LETTER #90-6

TO: Vicki Jinnette  
Public Information Officer

FROM: John McCormack, Manager  
Tax Policy and Procedures Department

DATE: March 6, 1990

SUBJECT: Backup Income Tax Withholding

AUTHORITY: S.C. Code Ann. Section 12-3-140 (1976)  
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.

The General Assembly of the State of South Carolina has repealed South Carolina Code Section 12-9-30 of the 1976 Code. Prior to its repeal, Code Section 12-9-30 read as follows:

Backup income tax withholding is imposed on reportable payments in the manner that backup withholding is imposed by Section 3406 of the Internal Revenue Code of 1986, mutatis mutandis, except that the amount to be withheld equals four percent of the payment.

The repeal of this section is effective as of February 20, 1990; therefore, no withholdings should be made pursuant to Section 12-9-30 following this date.

The repeal of Code Section 12-9-30 effectively rescinds Revenue Ruling #89-20 and Information Letter #89-19.