
State of South Carolina
Department of Revenue
301 Gervais Street, P. O. Box 12265, Columbia, South Carolina 29211
Website Address: <http://www.sctax.org>

SC REVENUE PROCEDURE #08-5

SUBJECT: Filing of W-2's and 1099's
(Withholding)

EFFECTIVE DATE: Applies to all periods open under the statute.

SUPERSEDES: SC Information Letter #98-26, SC Revenue Informational Bulletin #00-19, and all previous advisory opinions and any oral directives in conflict herewith.

REFERENCES: S. C. Code Ann. Section 12-8-1550

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 2007)
S. C. Code Ann. Section 1-23-10(4) (Supp. 2007)
SC Revenue Procedure #05-2

SCOPE: The purpose of a Revenue Procedure is to provide procedural guidance to the public and Department personnel. It is an advisory opinion issued to assist in the administration of laws and regulations by providing guidance that may be followed in order to comply with the law. It is effective until superseded or modified by a change in statute, regulation, court decision, or another Departmental advisory opinion.

SC Information Letter #98-26 (Administrative Pronouncement) and SC Revenue Informational Bulletin #00-19 are hereby withdrawn. These documents deal with the number of W-2's and 1099's that must be issued before filing by magnetic media is required by the State. Pursuant to S.C. Code Ann. Section 12-8-1550, the South Carolina requirement is based on the number of returns required by the Internal Revenue Service. Currently that number is 250, but the number may change in future tax years. If the number changes in the future, the Department will notify taxpayers through its filing instructions, website, or both.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Ray N. Stevens

Ray N. Stevens, Director

October 10 _____, 2008
Columbia, South Carolina