



# Governmental Entity Collection Program Guide

Setoff Debt and Governmental Enterprise Accounts Receivable (GEAR)

South Carolina Department of Revenue | [dor.sc.gov](https://dor.sc.gov) | March 2025

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# Overview

Government entities (claimant agencies) may refer delinquent debts to the South Carolina Department of Revenue (SCDOR) for collection assistance through one or both of the SCDOR's Governmental Entity Collection Programs: Setoff Debt and Governmental Enterprise Accounts (GEAR). A debt can be submitted to either the Setoff Debt or GEAR, but not both.

Claimant agencies eligible for participation in these programs include:

- State agencies, boards, committees or commissions
  - Public institutions of higher learning
  - Political subdivisions\*
  - Housing authorities
  - Internal Revenue Service
  - South Carolina Student Loan Corporation
  - United States Department of Education
  - Other governmental or quasi-governmental entities of any US state
- \*includes the South Carolina Association of Counties and Municipal Association of South Carolina when submitting debts on behalf of counties, local governments, or quasi governmental entities.*



## Setoff Debt

The Setoff Debt collection program allows the SCDOR to assist in the collection of delinquent debts through the offset of South Carolina Individual Income Tax refunds.

Debt limitation:	\$25 and above
Cost to claimant agency:	\$0
Cost to debtor:	\$25 (SCDOR administrative fee)



## GEAR

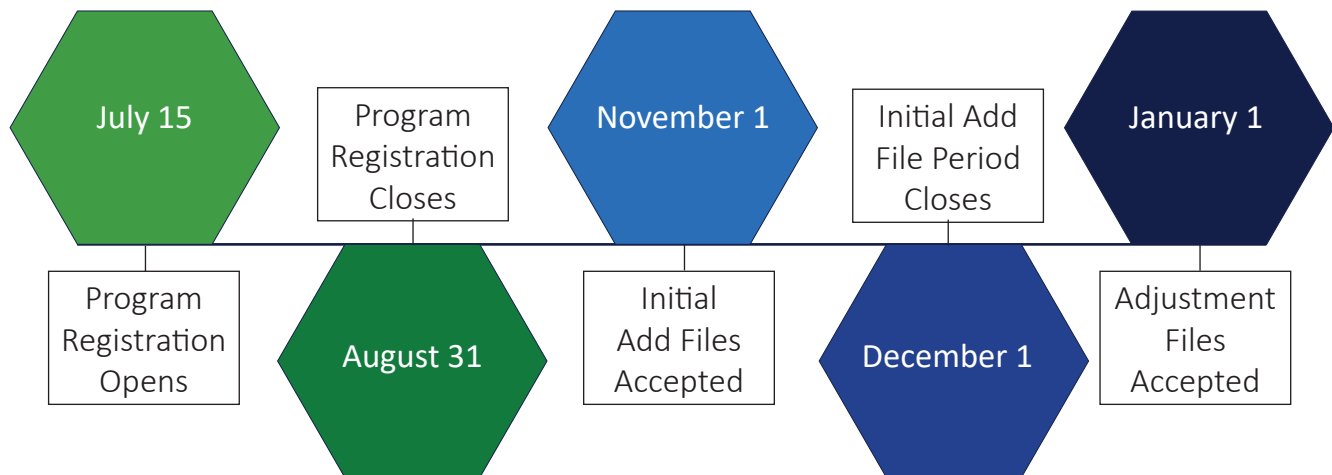
The GEAR collection program provides a more flexible comprehensive debt collection service that includes the offset of South Carolina Individual Income Tax refunds, garnishment of wages, use of tax liens, levy of bank accounts, and revocation of licenses. GEAR also allows debtors to set up payment plans to satisfy debts.

Debt limitation:	\$50 and above
Cost to claimant agency:	22% of the liability received from collections other than setoff
Cost to debtor:	\$25 (SCDOR administrative fee for offset refunds)

## Resources

- For more resources about the Setoff Debt Collection Act, see SC Code Section 12-56-10.
- For more information about laws governing the GEAR program, see SC Code Section 12-4-580.
- For additional information, forms, and FAQs, visit [dor.sc.gov/gov-collections](http://dor.sc.gov/gov-collections).
- For questions about either program, contact us at [SetoffDebt@dor.sc.gov](mailto:SetoffDebt@dor.sc.gov) or 803-898-5755.

# Program Timeline



① Claimant agencies using subcodes must submit any new entities no later than October 15.

## Applying for Participation

Before registering for program participation, organizations must determine if they meet the requirements to be defined as a “claimant agency” outlined in SC Code Sections 12-56-10 and 12-4-580. If your agency is eligible, submit the applicable forms to [SetoffDebt@dor.sc.gov](mailto:SetoffDebt@dor.sc.gov).

Fillable versions of all forms are available at [dor.sc.gov/gov-collections](http://dor.sc.gov/gov-collections).

### Notice of Participation (GEC-6)

Submit the GEC-6 to register your organization as a claimant agency that will participate in the upcoming program year with the SCDOR. Use this form to select the program(s) your organization wishes to participate in.

- Keep in mind, if your agency uses both the Setoff Debt and GEAR programs, you cannot place the same debt in both programs.
- Claims on Individual Income Tax refunds are prioritized by when the SCDOR receives Notice of Participation forms each year as outlined in SC Code Section 12-56-70(5). To have the most success with Setoff Debt and GEAR programs, submit your Notice of Participation by **August 31**.
- The fastest and most secure way to receive your payments is through direct deposit or SCEIS (available to state agencies only). To set up direct deposit or update your current direct deposit information, visit the state’s Division of Procurement Services website at [procurement.sc.gov/doing-biz/registration](http://procurement.sc.gov/doing-biz/registration).
- Additional information captured on the Notice of Participation includes debt descriptions, claimant agency contact information, the primary Setoff Debt/GEAR Coordinator for your agency, and Hearing Officer information.
- By signing the Notice of Participation, you certify that your agency is eligible to participate in the Setoff Debt and GEAR programs.

## Notice of Authorization (GEC-4)

Submit the GEC-4 to appoint employees of your agency to serve as your Setoff Debt/GEAR Coordinators. Coordinators make requests on behalf of their claimant agency and serve as a point of contact for both debtors and the SCDOR.

- You must submit this form at the same time you submit your GEC-6, Notice of Participation.
- Your agency is required to appoint at least one primary Setoff Debt/GEAR Coordinator; however, you may elect to appoint additional coordinators to assist with your agency's program participation.
- The SCDOR will share your primary Setoff Debt/GEAR Coordinator's contact information on all SCDOR communications to your debtors.
- You must notify the SCDOR at [SetoffDebt@dor.sc.gov](mailto:SetoffDebt@dor.sc.gov) of any staffing changes. It's important that we disable program access for all former employees who no longer serve as a Setoff Debt/GEAR Coordinator.

# Preparing for Participation

## Approval

You will receive an email from [SetoffDebt@dor.sc.gov](mailto:SetoffDebt@dor.sc.gov) once your GEC-6 and GEC-4 forms have been reviewed and your agency is approved for participation. After receiving your approval email, complete the following steps before preparing your files for submission:

1. Make sure you can access GoAnywhere, the SCDOR's secure file transfer platform for the Setoff Debt and GEAR Programs.
  - Your approval email from [SetoffDebt@dor.sc.gov](mailto:SetoffDebt@dor.sc.gov) includes additional instructions for using GoAnywhere. Existing Setoff Debt/GEAR Coordinators should confirm they can still access their GoAnywhere account.
  - New Setoff Debt/GEAR Coordinators will receive an invitation from [ApplicationSupport@dor.sc.gov](mailto:ApplicationSupport@dor.sc.gov) to register for a GoAnywhere account.  
*① If you experience any issues with GoAnywhere access, contact [SetoffDebt@dor.sc.gov](mailto:SetoffDebt@dor.sc.gov). Do not email [ApplicationSupport@dor.sc.gov](mailto:ApplicationSupport@dor.sc.gov).*
2. Before you can submit a debt for Setoff Debt or GEAR collection, you must send a 30-day notification letter to your debtors detailing your intent to submit their debt to the SCDOR for collection.
  - You are required to mail this notice, with postage prepaid, to the debtor's last known address or the address provided when the debt was incurred.
  - The notice must include instructions for debtors to protest their balance, including how to submit that protest to your agency.  
*① Do not notify the SCDOR of protests received prior to your actual submission of the debts.*
  - The SCDOR has created the **GEC-1, Notice Letter to Debtor**, which is a sample letter that includes the required language for this notice. The GEC-1 is available at [dor.sc.gov/gov-collections](http://dor.sc.gov/gov-collections).

## File Preparation

You must submit debt files to the SCDOR in one of two formats:

- **.txt** – Text files are the SCDOR's preferred file format. Files submitted in the .txt format generate fewer issues and rejections.
  - The SCDOR will provide a file layout to your agency once you're approved for program participation.
- **.xlsx** – Excel files are also permitted. However, this file format often results in processing delays due to file errors.
  - If you choose to send .xlsx files, you are required to use the Excel template the SCDOR provides to your agency once approved for program participation.
  - The SCDOR also will send you GEC Debt File Instructions that you must carefully follow to ensure your Excel file can be accepted.

The SCDOR will also email you a File Submission Quick Reference Guide to help with your file preparation. This guide highlights common mistakes that result in individual debts to reject or the entire file to fail.

Regardless of format, all files must have the following information:

- Debtor's name and Social Security Number
- Agency ID number
- Debt amount
- Date of default (only for GEAR debts – do not include in a Setoff Debt file)
- Debtor's address (only for GEAR debts – do not include in a Setoff Debt file)

# Submitting Files

## Add Files

You may begin submitting initial Add Files on **November 1** for the upcoming program year. Setoff Debt files submitted before November 1 will expire on December 31 of the same year. If you want to continue collection efforts on those debts, you must resubmit them to the Setoff Debt Program each program year.

To have the most success with collection offsets of state Individual Income Tax (IIT) refunds, claimant agencies should submit Add Files by **December 1**. Agencies that submit Add Files before the start of Income Tax filing season will see the most benefit from offsets to IIT refunds.

**Note:** Claimant agencies can still submit Add Files throughout the year; however, the probability of successful refund offsets decreases the longer you wait.

## GoAnywhere actions

1. Submit files by uploading your file in the TO SCDOR folder of GoAnywhere.
  - You cannot submit files for debtors within 30 days of the date you issued the GEC-1, Notice Letter to Debtor.
  - You are required to email a GEC-8, File Submission Form, to [SetoffDebt@dor.sc.gov](mailto:SetoffDebt@dor.sc.gov) each time you upload a file. The GEC-8 is available at [dor.sc.gov/gov-collections](http://dor.sc.gov/gov-collections). This form certifies the debt file for collection. Read the certification statement on the form carefully.
    - ① *The claimant agency must ensure the accuracy of debts submitted.*
  - The SCDOR cannot process files that are not submitted in the required format.
    - ① *Refer to the Debt File Submission Instructions on the GEC-8 to ensure your files are submitted properly.*
2. On the business day after you submit a file, review your reports in GoAnywhere. It is your agency's responsibility to review and save all reports for your records. Reports expire monthly.
  - A **File Records** report means the file was processed.
    - This includes both successfully processed and rejected records.
    - You should review, correct, and resubmit rejected items.
  - A **File Errors** report means the file was **not** processed.
    - The entire file was rejected due to errors.
    - You should correct all errors and resubmit the entire file.

## Adjustment Files

Beginning **January 1**, you can submit Adjustment Files for the new program year. Any time you submit a file, you will receive a report in response the next business day inside your GoAnywhere folder.

- Record Codes are used in your files to indicate the appropriate action for the debt. These are one letter only and are listed below:
  - A = add
  - U = update
    - ① *Do not use "U" to remove/delete a debt.*
    - ① *GEAR debts cannot be increased by your Adjustment Files.*
    - ① *Debt increases are allowed for Setoff Debt only.*
  - D = delete
- Adjustment Files are submitted the same way Add Files are. See the previous section for details. The only difference is the record code used.

# Receiving Funds

The SCDOR distributes funds collected through the Setoff Debt and GEAR programs differently:

- Setoff Debt funds are issued weekly, each Monday or the following business day if Monday is a state holiday.
- GEAR funds are issued once a month on the 15th of the month, or the following business day if the 15th falls on a state holiday or weekend.

## Accounting for Funds Received

### Setoff Debt

When funds are transferred to a claimant agency, the SCDOR provides the agency with a Setoff Collections report on a weekly basis. This report includes the full name of the debtor, the debtor's SSN, and funds collected through the Setoff Debt program.

### GEAR

The SCDOR provides a GEAR Collections report monthly. This report includes the full name of the debtor, the debtor's SSN, and funds collected through the GEAR program minus GEAR fees.

### Direct Payments for GEAR Debts

Any payments debtors make directly to a claimant agency for debts in the SCDOR's GEAR program should be made payable to "SCDOR" and forwarded to our office using the mailing address below. Provide the debtor's name, last four digits of their SSN, debt amount, and the default date of the debt with their payment.

If the claimant agency deposits the payment, they must mail the SCDOR a check for the 22% fee. Send your payment along with the debtor's name and last four of their SSN to the mailing address below.

#### Mail payments to:

South Carolina Department of Revenue  
Administrative Special Projects- Amber Hudson  
300A Outlet Pointe Blvd  
Columbia, South Carolina 29210

## Available Reports

GoAnywhere houses numerous reports important to the maintenance of your debts. You are responsible for reviewing your reports in a timely fashion and taking necessary action. Reports expire monthly.

### File Records

- File Records reports are received in response to an Add File or Adjustment File.
- This report indicates that your file was loaded successfully.
  - The report will contain both processed and rejected records.
- Rejected records should be reviewed, corrected, and resubmitted.

### File Errors

- File Errors reports are received in response to an Add File or Adjustment File.
- This report indicates that your file did not load. The entire file was rejected due to errors.
  - The SCDOR will not load files containing 50 errors or more. Once 50 errors are identified, your file is rejected, and the File Errors report is generated.



- The File Errors report only identifies the first 50 errors in your file. Keep in mind additional errors may exist, and it is your responsibility to review your complete file for applicable corrections.
- Errors should be corrected and the file resubmitted.

### GEAR Active Accounts

- GEAR Active Accounts reports are generated monthly.
- This report details what GEAR debts are currently in our system.

### Setoff Active Debts

- Setoff Active Debts reports are generated quarterly.
- This report details what Setoff debts are currently in our system.

### GEAR Collections

- GEAR Collections reports are generated monthly.
- This report details who the SCDOR collected from in the previous month and how much was sent to the claimant agency.

### Setoff Collections

- Setoff Collections reports are generated weekly.
- This report details who the SCDOR collected from in the previous week, and how much was sent to the claimant agency.

## Debt Disputes

Before submitting a debt to the SCDOR, claimant agencies must appoint a Hearing Officer to address debtor protests. The Hearing Officer is authorized to hold an informal hearing and make an official ruling on the protest, either in favor of the debtor or the claimant agency.

① *Claimant agencies notify the SCDOR of their appointed Hearing Officer using the GEC-6, Notice of Participation.*

### Notice and Hearing Forms

The SCDOR provides four forms for claimant agencies to communicate with debtors and the SCDOR. Form templates are available at [dor.sc.gov/gov-collections](http://dor.sc.gov/gov-collections). **The content of the first three forms (GEC-1, GEC-2, AND GEC-3) is mandated by statute.**

While the content of the GEC-5, Appeal of Hearing Officer's Decision is not mandated by statute, the SCDOR strongly suggests you use this form for the purpose of appeals.

- **Notice Letter to Debtor (GEC-1)**
  - Serves as your 30-day notification to debtors
  - Details your intent to submit the debtor's bills to the SCDOR for collection
  - Provides protest instructions to debtors

- **Notice of Protest by Debtor (GEC-2)**
  - Notifies the SCDOR of a debt protest
  - Should only be used if the debt has been submitted to the SCDOR for collection
- **Decision of Hearing Officer (GEC-3)**
  - Certifies that the Hearing Officer held an informal hearing
  - Documents the hearing officer's ruling
  - Should only be used if the debt has been submitted to the SCDOR for collection
- **Appeal of Hearing Officer's Decision (GEC-5)**
  - Available to your debtors if they are dissatisfied with the Hearing Officer's ruling and would like to appeal
  - Outlines additional steps debtors can take to further dispute the Hearing Officer's ruling

## Protests

A debtor who wishes to protest their debt should file a written protest with the claimant agency as outlined in the agency's Notice Letter to Debtor (GEC-1). Do not submit to the SCDOR protests received within 30 days of the date of the Notice Letter to Debtor.

Claimant agencies who receive a written protest from a debtor must:

- Hold an informal hearing where the debtor can present evidence, documents, and testimony to dispute the debt. Notify the debtor of the date, time, and location of the hearing in writing.
- If a debt has already been submitted to the SCDOR for collection, immediately notify the SCDOR of the protest using the **GEC-2, Notice of Protest by Debtor**.
  - Email the completed GEC-2 to [SetoffDebt@dor.sc.gov](mailto:SetoffDebt@dor.sc.gov).
  - The SCDOR will pause collection efforts on the debt for 30 days.
  - Once a decision is made, the agency's Hearing Officer must submit a **GEC-3, Decision of Hearing Officer**, to the SCDOR certifying the determination of the hearing.
    - If the Hearing Officer ruled in favor of the claimant agency, the SCDOR will resume collection efforts.
    - If the Hearing Officer ruled in favor of the debtor, the SCDOR will remove the debt and the claimant agency must refund any amount collected from the taxpayer in error.
  - Do not notify the SCDOR of protests and decisions for debts that have not yet been submitted to the SCDOR
- The SCDOR recommends that every decision of the Hearing Officer be in writing and delivered to the debtor along with instructions on how to appeal the decision. The GEC-3, Decision of Hearing Officer and the GEC-5, Appeal of Hearing Officer's Decision are provided for this purpose.

## Contested Case Hearings

A debtor may seek relief from the Hearing Officer's ruling by requesting a contested case hearing before the South Carolina Administrative Law Court (ALC). A request for a hearing before the ALC must be made within 30 days of the Hearing Officer's ruling and in accordance with the ALC's rules. Debtors must file the request, along with a filing fee, with the clerk of the Court. The debtor must also provide the claimant agency with a copy of their request.

According to Rule 11 of the ALC, a Request for Contested Case Hearing may be on a form prescribed by the Court, and must include the following information:

- The name, address, telephone number, and email address of the party requesting the hearing
- The party's reasons for requesting the hearing
- A copy of the written agency decision that is the subject of the hearing
- The relief requested

An Administrative Appeal will not stop collection efforts; however, if debtors are successful in their dispute, they are due a refund for previously collected amounts.

# SCDOR Notices to Debtors

Examples of the notices issued to debtors by the SCDOR are provided below.

## Notice of Balance Due – Outside Agency (FS-96A)

- This letter is used if the claimant agency is participating in the GEAR Program.
- It is the first SCDOR notice that is issued to the debtor, telling them that their balance has been sent to the SCDOR for collection.
- It outlines payment options and serves as a notice of potential enforced collection actions.
- The SCDOR includes contact information that the claimant agency included on their GEC-6, Notice of Participation.
  - **Remember – the phone number provided should connect with someone who can answer the debtor's questions about the debt.**

## Notice of Refund Adjustment (I-351)

- This letter is used when a debtor's Individual Income Tax refund is offset as part of the Setoff Debt or GEAR program.
- It outlines the amount of the debtor's refund that was applied to the claimant agency's debt.
- The SCDOR includes contact information that the claimant agency included on their GEC-6, Notice of Participation.
  - **Remember – the phone number provided should connect with someone who can answer the debtor's questions about the debt.**

**Notice of Levy on Wages, Salary (AW-127)**

- This letter is sent to a debtor's employer, instructing them to garnish the debtor's wages.
- Employers are provided with a copy of the letter to give to their employee.

**Notice of Levy on Intangibles (AW-104)**

- This letter is sent to a debtor's bank, instructing them to seize the debtor's intangible assets.
- Intangible levies apply to accounts payable payments, 1099 payments, bank accounts, rent payments, investment accounts, etc.

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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**Notice of Balance Due - Outside  
Agency**

FS-96A  
(Rev. 11/27/24)  
2116

SSN:  
Letter ID:  
Date Issued:

NAME  
ADDRESS  
CITY STATE ZIP

Contact: Governmental Enterprise Accounts Receivables  
Agency: AGENCY NAME  
Coordinator: COORDINATOR NAME  
Contact Number: (000) 000-0000  
Email Address: NAME@NAME.COM

Account Id: 0000000000  
Filing Period: 02/10/2025  
Amount Due: 999.00

Claimant Agency has referred your debt to South Carolina Department of Revenue (SCDOR) for collection. If you do not pay the full amount or enter into a SCDOR-approved Payment Plan by 03/02/2025, the SCDOR will begin collection actions, meaning your wages, bank accounts, commissions, and other income may be seized without further notice to you.

**What you need to know:**

- If you disagree with or have questions about this debt, you must contact the agency listed above. Do not call the SCDOR as we are not able to provide any details or answer questions related to this debt.
- If you are scheduled to receive an Individual Income Tax refund, your refund will be applied to this outstanding debt.
- Do not send insurance information or prior payment documentation to the SCDOR.
- To learn more about your rights to appeal this debt, visit [dor.sc.gov/appeals](http://dor.sc.gov/appeals).

**What you need to do:**

- The fastest, easiest way to pay the full amount is using MyDORWAY, our free online tax portal. Visit [dor.sc.gov/pay](http://dor.sc.gov/pay) and select **Bill Payment**. Under **Type of Payment**, choose **Media**. Under **Payment Number**, enter the **Media** number listed on the attached C-370 voucher.
- You can also pay your full amount by check. Complete and return the attached C-370 voucher when mailing your check to the address listed on the voucher.
- If you can't pay the full amount by 03/02/2025, request a Payment Plan with the SCDOR. Visit [dor.sc.gov/PayPlan](http://dor.sc.gov/PayPlan) to get started. On the **Debt Type** screen, select **GEAR**.

**This demand for payment is not applicable if you are currently in bankruptcy proceedings under Title 11 of the U.S. Code. Any monies due will be sought in accordance with the provisions of Title 11.**

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SC DEPARTMENT OF REVENUE  
**Collection Payment**

C-370  
(Rev. 07/07/22)  
6370

**Pay online through MyDORWAY. Scan the code below or visit [dor.sc.gov/pay](http://dor.sc.gov/pay) to get started.**

Vouchers and payments may also be mailed to:

South Carolina Department of Revenue  
PO Box 2535  
Columbia, SC 29202-2535

NAME



Media	0000000000
Account ID	0000000000
Pay By	03/02/2025
Amount Due	\$999.00
Balance Remitted	_____

63701023

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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**Notice of Refund Adjustment**

I-351  
(Rev. 02/13/25)  
3524

[dor.sc.gov](http://dor.sc.gov)



**Need help with this notice?** Dorwin is available 24/7!  
Visit **MyDORWAY.dor.sc.gov**, click the Dorwin icon,  
and select **Notice Help Tool** to get started!

SSN:  
Letter ID:  
Date Issued:

NAME  
ADDRESS  
CITY STATE ZIP

Your 2024 Individual Income Tax refund was adjusted. Part or all of your refund was applied to your outstanding debt with the agencies listed below.

**Outstanding debts that your refund was applied to:**

If you have questions about this debt or the amount taken from your refund, contact the agencies listed below.

Agency Information	Period	SSN/ITIN/FILE#	Refund Amount Applied	Remaining balance due
CLAIMANT AGENCY COORDINATOR NAME (000) 000-0000 NAME@NAME.COM	12/31/2021	***-**-0000	\$999.00	\$0.00

*Additional penalty and interest will accrue until you pay your balance in full.  
Contact the agency above to make payments or if you have questions.*

**Overview of your refund adjustment:**

Your original refund	\$999.00
Administrative fee	\$25.00
Total refund applied to debts	\$999.00
Total refund applied as a Credit Carryforward to Estimated Tax Account	\$0.00
Total refund applied to Contribution Checkoffs	\$0.00
<b>Your adjusted refund</b>	<b>\$00.00</b>

SC Code Section 12-56-20 authorizes the South Carolina Department of Revenue to adjust refunds to pay outstanding debts. Learn more about the South Carolina Code of Laws at [dor.sc.gov/policy](http://dor.sc.gov/policy).

The South Carolina Department of Revenue SCDOR cannot accept payments for this outstanding debt and cannot answer questions related to this debt. You must contact the agency listed above if you have questions or want to make additional payments.

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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**Notice of Levy on Wages, Salary**  
**EMPLOYER COPY**

AW-127  
(Rev. 02/13/25)  
2045

dor.sc.gov



**Need help with this notice?** Dorwin is available 24/7!  
Visit **MyDORWAY.dor.sc.gov**, click the Dorwin icon,  
and select **Notice Help Tool** to get started!

SID:  
Letter ID:  
Date Issued:

NAME  
ADDRESS  
CITY STATE ZIP

**The following employee owes money to the South Carolina Department of Revenue (SCDOR): PAYER, TAX (Taxpayer ID: 000-00-0000).**

**Current Levy Balance: 999.00**

*Includes applicable adjustments, payments, and accrued penalty and interest.*

**What you need to know:**

- You are required by law to withhold gross wages from this employee and send these wages to the SCDOR until the balance is paid in full.

**What you need to do:**

- Beginning with the next pay period, withhold 25% from this individual's gross pay and send these wages to the SCDOR.
- Respond to this notice if the employee is no longer employed or you are unable to send wages to the SCDOR.
- Provide the enclosed Employee Copy to the employee.

**Pay and respond online:**

- The fastest, easiest way to make payments or respond to this notice is by using MyDORWAY, our free online tax portal, at **MyDORWAY.dor.sc.gov**. Log in to your MyDORWAY account, and select the **More** tab. On the next screen, select **Make a Levy Payment** or **Answer a Levy** under **Payments and Returns**.
- MyDORWAY account holders can manage all employee levies, view inactive levies, and make levy payments for multiple employees in one transaction.

**This demand for payment is not applicable if you are currently in bankruptcy proceedings under Title 11 of the U.S. Code. Any monies due will be sought in accordance with the provisions of Title 11.**

----- cut along dotted line -----

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SC DEPARTMENT OF REVENUE  
**Levy Payment**

C-370  
(Rev. 07/07/22)  
6370

**Pay online through MyDORWAY. Scan the code below or visit dor.sc.gov/pay to get started.**

Vouchers and payments may also be mailed to:

South Carolina Department of Revenue  
PO Box 2535  
Columbia, SC 29202-2535

NAME



Levy	0000000
SID	000000
Pay By	03/30/2025
Amount Due	\$999.00
Balance Remitted	_____

63701023

- To pay online without a MyDORWAY account, visit **dor.sc.gov/PayLevy**. You'll need the Letter ID (located at the top of this page) and the last four digits of the employee's SSN or ITIN. You can also view the employee's updated balance information.
- You can make payments on MyDORWAY using a credit card or by providing banking information.
- When you're done, you will receive a confirmation number. Keep a copy for your records.
- If the employee is no longer employed with your company, tell us at **dor.sc.gov/AnswerLevy**.

**Pay by mail:**

- You can also pay by check. Complete and return the attached C-370 voucher when mailing your check to the address listed on the voucher.
- If you mail payments for multiple employees in the same envelope, you must submit separate checks for each employee.

**Additional Information:**

- The SCDOR will send you another letter when this employee's levy balance has been paid in full.
- You will receive a notice if the balance due on this levy increases due to additional debts, penalties, and/or interest. The notice is a reflection of the increased balance on the existing levy, and is not a new levy.
- If you received a Levy Reduction notice confirming a reduced levy rate, that agreement is still in place. Continue withholding wages at the reduced rate, and update your records to reflect the new current balance due listed on this notice.
- You are **required** to withhold all compensation up to the remaining balance owed if the employee is terminated, leaves your employment for any reason, or notifies you of the intention to do so before the balance is paid.

**What happens if you fail to comply with this levy:**

- The SCDOR is allowed by law to hold employers responsible for taxes due if they fail to withhold wages from their employee.
- The SCDOR will notify you of your failure to comply and enforce collection activity. This can include a notice of lien and bank garnishment.

Questions? Contact us at:

South Carolina Department of Revenue  
Income Levy Unit  
ComplyToday@dor.sc.gov

**Relevant South Carolina Code Sections:**

- **SC Code Section 12-54-130** gives the SCDOR the authority to withhold up to 25% of the wages from taxpayers who have unpaid tax balances until the full amount is paid.
- **SC Code Section 12-54-135(A)** allows the SCDOR to hold employers responsible for taxes due if they fail to withhold wages from the employee.
- **SC Code Sections 12-54-25(A), 12-54-25(D), and 12-54-43(D)** require the SCDOR to charge interest and penalties, where applicable, to unpaid tax balances until the full amount is paid.
- **US Code Section 15-41-1673(b)(1)(c)** exempts any state tax debt from federal guidelines restricting levies due to disposable income.
- View the complete code section text at **dor.sc.gov/policy**.



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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**Notice of Levy on Wages, Salary**  
**EMPLOYEE COPY**

AW-127  
(Rev. 02/13/25)  
2045

dor.sc.gov



**Need help with this notice?** Dorwin is available 24/7!  
Visit **MyDORWAY.dor.sc.gov**, click the Dorwin icon,  
and select **Notice Help Tool** to get started!

NAME  
ADDRESS  
CITY STATE ZIP

**TAX PAYER owes \$999.00 to the South Carolina Department of Revenue (SCDOR). Your employer is required by law to withhold 25% of your gross wages and send those wages to the SCDOR until this balance is paid in full.**

**Current Levy Balance: 999.00**

*Includes applicable adjustments, payments, and accrued penalty and interest.*

**What you need to know:**

- Be prepared for your employer to begin withholding 25% from your gross wages until your balance is paid in full.
- You can make additional payments toward your balance.
- If you do not pay in full by the date shown below, additional penalties and interest may apply.
- To learn more about your rights to appeal this debt, visit [dor.sc.gov/appeals](http://dor.sc.gov/appeals).

**Pay online:**

- Scan the QR code below or visit [dor.sc.gov/pay](http://dor.sc.gov/pay). Select **Bill Payment**, then choose Levy ID under **Type of Payment**. Enter the Levy ID listed below, then enter either your SSN or ITIN under **ID Type**.
- If making a payment by credit card, email a copy of your transaction receipt and your payroll department's email address or fax number to [ComplyToday@dor.sc.gov](mailto:ComplyToday@dor.sc.gov).

**This demand for payment is not applicable if you are currently in bankruptcy proceedings under Title 11 of the U.S. Code. Any monies due will be sought in accordance with the provisions of Title 11.**

----- cut along dotted line -----

1350



SC DEPARTMENT OF REVENUE  
**Levy Payment**

C-370  
(Rev. 07/07/22)  
6370

**Pay online through MyDORWAY. Scan the code below or visit [dor.sc.gov/pay](http://dor.sc.gov/pay) to get started.**

Vouchers and payments may also be mailed to:

South Carolina Department of Revenue  
PO Box 2535  
Columbia, SC 29202-2535

NAME



Levy	00000000
SID	00000000
Pay By	03/30/2025
Amount Due	\$999.00
Balance Remitted	_____

63701023

**Pay by mail:**

- You can pay your full amount by check. Complete and return the attached C-370 voucher when mailing your check to the address listed on the voucher.
- Make checks payable to SCDOR, and write your name with the Levy ID (found on the attached C-370 voucher) on the memo line.
- This option requires additional processing time.

**Bankruptcy information:**

- Your employer is not required to submit levy payments if you are currently in bankruptcy proceedings under Title 11 of the US Code. Any balance due will be sought in accordance with the provisions of Title 11.

**Detailed levy balance:**

ACCOUNT TYPE	ACCOUNT NUMBER	PERIOD ENDED	BILL ITEM	DEBT DUE	PENALTY*	INTEREST*	OTHER	CREDIT	TOTAL DUE
GEAR	0000000000	08-Nov-2024	1	\$999.00	\$0.00	\$0.00	\$0.00	\$0.00	\$999.00
				<b>\$999.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$999.00</b>

**If you would like to request a lower levy percentage, from 25% to 15%:**

- Visit **MyDORWAY.dor.sc.gov** and click **Request a Wage Levy Reduction**. Your request must include:
  - Your name
  - A brief letter of financial hardship
  - Copies of your last two paystubs and all major bills you've received within the last 30 days
  - A list of your monthly expenses
  - Your two most recent bank statements
  - The account number listed in the **Detailed levy balance** section above
  - Your payroll department's fax number or email address
  - You must file or already be up-to-date on all missing tax returns

**What happens if your employer fails to comply with this levy:**

- The SCDOR is allowed by law to hold employers responsible for taxes due if they fail to withhold wages from the employee.
- If wages are not withheld, the balance may increase as penalties and interest accrue.
- If you leave your current employment for any reason, including termination, or notify your employer of your intent to leave, your employer will withhold 100% of your remaining compensation until your balance is satisfied.

Questions? We're here to help. Contact us at:

South Carolina Department of Revenue  
Income Levy Unit  
ComplyToday@dor.sc.gov

**Relevant South Carolina Code Sections:**

- **SC Code Section 12-54-130** gives the SCDOR the authority to withhold up to 25% of the wages from taxpayers who have unpaid tax balances until the full amount is paid.
- **SC Code Section 12-54-135(A)** allows the SCDOR to hold employers responsible for taxes due if they fail to withhold wages from the employee.
- **SC Code Sections 12-54-25(A), 12-54-25(D), and 12-54-43(D)** require the SCDOR to charge interest and penalties, where applicable, to unpaid tax balances until the full amount is paid.
- **US Code Section 15-41-1673(b)(1)(c)** exempts any state tax debt from federal guidelines restricting levies due to disposable income.
- View the complete code section text at **dor.sc.gov/policy**.

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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**Notice of Levy on Intangibles**

AW-104  
(Rev. 02/12/25)  
2043

SID:  
Letter ID:  
Date Issued:

NAME  
ADDRESS  
CITY STATE ZIP

The taxpayer below owes \$9,999.99 to the SCDOR.

**What you need to know:**

**You are required by law** to send the SCDOR the assets that are due or will become due to this taxpayer, not to exceed the amount on the levy. This applies to accounts payable payments, 1099 payments, bank accounts, rent payments, IRAs, investment accounts, etc.

Taxpayer: NAME  
Taxpayer ID: 00-0000000  
Address: ADDRESS CITY STATE ZIP  
Levy ID: 00000000

**What you need to do:**

- Send payments or respond to this notice online using our free tax portal, MyDORWAY, at **MyDORWAY.dor.sc.gov**.
  - Log in to your existing MyDORWAY account or create an account at **dor.sc.gov/MyDORWAY-signup**. Once you're logged in, go to the **More** tab and select **Make a Levy Payment** to view balances and payment history and submit payments for multiple levies in one transaction.
  - If you don't want to create an account, go to **dor.sc.gov/PayLevy** to make payments and view balance information. You'll need the Letter ID printed above and the last four digits of the taxpayer's ID.
  - Use this notice to send the SCDOR any future assets due to the taxpayer.
  - If you do not have assets owed to this taxpayer currently, tell us at dor.sc.gov/AnswerLevy.**
- If you wish to pay using a paper check, mail your payment and a copy of the payment coupon below to the address on the payment coupon. Make additional copies of the coupon as needed.

**This demand for payment is not applicable if you are currently in bankruptcy proceedings under Title 11 of the U.S. Code. Any monies due will be sought in accordance with the provisions of Title 11.**

1350



SC DEPARTMENT OF REVENUE  
**Levy Payment**

C-370  
(Rev. 07/07/22)  
6370

**Pay online through MyDORWAY. Scan the code below or visit dor.sc.gov/pay to get started.**

Vouchers and payments may also be mailed to:

South Carolina Department of Revenue  
PO Box 2535  
Columbia, SC 29202-2535

NAME



Levy	00000000
SID	00000000
Pay By	03/26/2025
Amount Due	\$9,999.99
Balance Remitted	

63701023

**Failure to comply:**

- You will be held responsible for the balance due on this notice if you don't comply with this levy.
- The SCDOR will notify you and enforce collection, which includes filing a lien and/or issuing a garnishment.

**SC Code Section 12-53-20** gives the SCDOR the authority to seize the intangible assets of any taxpayer with unpaid tax balances until the full amount is paid. As the asset holder, you are responsible for this debt until you turn over these assets to the SCDOR. This includes assets that may become due in the future.

**SC Code Section 12-54-123** provides a safe harbor that makes you immune from liability and protects you from lawsuits for complying with this levy.

Read the complete code sections at [dor.sc.gov/policy](http://dor.sc.gov/policy).

The notice of levy does not apply if the taxpayer is currently in bankruptcy.

If you need assistance, contact the SCDOR representative listed below

NAME  
PHONE  
EMAIL

ACCOUNT TYPE	ACCOUNT NUMBER	PERIOD ENDED	BILL ITEM	DEBT DUE	PENALTY	INTEREST	OTHER	CREDIT	TOTAL DUE
Withholding	000000000	03/31/2024	1	\$500.00	\$250.00	\$33.58	\$0.00	\$0.00	\$999.99
				\$4,000.00	\$2,195.00	\$537.35	\$0.00	\$0.00	\$9,999.99