



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

WH-1606 (Rev. 8/25/17) 3131

Place an X in all boxes that apply. AMENDED Return, Change of Address, Close Withholding Account, Date

SC WITHHOLDING FILE NO., QUARTER (4th Quarter), YEAR, Due on or Before Last Day of January, FOR OFFICE USE ONLY

BUSINESS NAME AND ADDRESS

Mail to: SC Department of Revenue Withholding Columbia, SC 29214-0004 File electronically at MyDORWay.dor.sc.gov.

NOTE: A return MUST BE filed even if no SC state income tax has been withheld during the quarter to prevent a delinquent notice.

CLIP CHECK HERE



4TH QUARTER SC STATE INCOME TAX INFORMATION ONLY:

Do not enter negative numbers. All cent fields must be completed using numbers (.00 - .99).

Table with 6 rows for tax information: 1. 4th Quarter SC state income tax withheld, 2. 4th Quarter SC state income tax deposits, 3. SC REFUND, 4. SC TAX DUE, 5. Penalty and interest, 6. Net SC state income tax, penalty, and interest due. Includes BALANCE DUE and 14-0809.

ANNUAL SC STATE RECONCILIATION INFORMATION (LINE 7 THROUGH 10 INFORMATION IS REQUIRED)

Table with 4 rows for annual reconciliation: 7. Recap of South Carolina tax withheld by quarter, 8. Total SC state income tax WITHHELD, 9. Total SC INCOME, 10. Number of W2s, W2Gs, and 1099s submitted.

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes No

For Field Use Only

Preparer's name and phone number

When signing this form, it is important that the information contained in your report be correct and complete. To wilfully furnish a false or fraudulent statement to the Department is a crime. Complete all information below.

Sign Here Signature, Name, Date, Telephone, Email, Title

INSTRUCTIONS FOR PREPARING FOURTH QUARTER/ANNUAL RECONCILIATION WH-1606

File WH-1606 returns, including a refund return or a zero payment amount due return, electronically free of charge at **MyDORWay.dor.sc.gov**. Payments can be made by VISA or MasterCard or by Electronic Funds Withdrawal (EFW). **Do not** mail this form when filing online. Confirmation will be given for a successfully filed return.

DUE DATES: Fourth Quarter and Annual Reconciliation Return.....Last day of January of the following year

NOTE: A return **MUST BE** filed even if no state tax has been withheld during the quarter to prevent a delinquent notice from being mailed. **A WH-1606 reconciliation must be filed if the account was open for any portion of the calendar year.**

Instructions:

Complete the top of the form with the name and address of the business, the SC withholding file number, the Federal Employer Identification Number (FEIN) and the year for which you are filing.

- Place an X in the box if this is an amended return.
- Place an X in the box if changing address.
- Place an X in the box if you are no longer required to withhold. Provide a close date and file form C-278.
- Fill in the year in the Year box.

NOTE: Only use fourth quarter figures for lines 1-6.

- Line 1 Enter total **SC state** income tax withheld from all sources **in the fourth quarter**. Enter corrected amount if filing an amended return.
- Line 2 Enter total **SC state** income tax deposits or payments made **in the fourth quarter**. For amended return, include amount paid with original WH-1606.
- Line 3 Enter the amount of **SC state** refund, if any.
- Line 4 Enter the amount of **SC state** tax due, if any.
- Line 5 Enter the amount of penalty and interest due. See the P&I Calculator at **MyDORWay.dor.sc.gov**.
- Line 6 Enter the net **SC state** income tax, penalty, and interest due, if any.

ANNUAL (Line 7 through 10 information is required. Enter the corrected figures when amending a return.) :

- Line 7 Enter the amount of SC tax withheld by quarter.
- Line 8 Enter the total **SC state 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 W2s, W2Gs, and 1099s.
- Line 10 Enter the total number of wage and tax statements. Submit all W2s, W2Gs, and **only 1099s with SC state tax withheld** with WH-1612. **Only W2s** may be filed online using the W2 Portal at **MyDORWay.dor.sc.gov**. Use state copy of W2 forms.

TO AVOID DELAYS IN PROCESSING YOUR RETURN(S):

- **Amounts withheld from employees on W2s cannot be refunded to employers.**
- **Must be prepared with BLACK INK ONLY.**
- **Do not staple attachments.**
- **Write all numbers clearly and include unrounded dollars and cents (ex. \$20.13).**
- **Must NOT contain slashes, dashes, dollar signs or commas in the block number area.**
- **Must be signed by person authorized to act on behalf of withholding agent.**
- **Checks must be signed and include the written dollar amount.**

AUTHORIZATION AND SIGNATURE:

Check the "YES" box for release of confidential information. This authorizes the Director of the South Carolina Department of Revenue or delegate to discuss **this** return, its attachments, any notices, adjustments or assessments with the preparer whose name is provided. Preparer's name must be an individual.

Clip payment to this return for the full amount payable to SC Department of Revenue and write the withholding file number and quarter on the payment. **Do not include WH-1601 coupon.**