



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

SC INFORMATION LETTER #17-3

SUBJECT: New Due Dates for Certain Withholding Filings and Remittances
(Withholding)

DATE: January 26, 2017

REFERENCE: S.C. Code Ann. Section 12-8-1550 (Supp. 2016)
S.C. Code Ann. Section 12-8-1530 (Supp. 2016)
S.C. Code Ann. Section 12-8-590 (Supp. 2016)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
S.C. Code Ann. Section 1-23-10(4) (2005)
SC Revenue Procedure #09-3

SCOPE: An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.

This information letter is being issued at this time because of recent changes in certain South Carolina withholding laws. The purpose of this information letter is to remind employers and withholding agents of the new due dates for filing certain withholding and information reporting with the Department and remind partnerships of the new due date to remit withholding on nonresident partners to the Department.

Forms W-2 and Forms 1099 – January 31 Due Date

The due date for filing Forms W-2 and Forms 1099 with the Department has been changed to on or before the last day of January following the calendar year of the withholding. Previously, the due date was on or before the last day of February following the calendar year of the withholding. See Code Section 12-8-1550(A).

Code Section 12-8-1550(B) continues to provide that a withholding agent may request in writing an extension of time for filing these forms, not to exceed 30 days.

Fourth Quarter Withholding Return and Annual Reconciliation – January 31 Due Date

The due date for filing the fourth quarter withholding return and the annual recapitulation and reconciliation of taxes withheld and paid with the Department has been changed to on or before the last day of January following the calendar year of the withholding. Previously, the due date was on or before the last day of February following the calendar year of the withholding. See Code Sections 12-8-1530(A) and 12-8-1550(A).

Code Section 12-8-1550(B) continues to provide that a withholding agent may request in writing an extension of time for filing the annual recapitulation and reconciliation of taxes withheld and paid, not to exceed 30 days.

Withholding on a Nonresident Partner or Shareholder – Due on the 15th day of the third month following the partnership or S corporation year end

The due date for a partnership to file a return and remit the withholding on a nonresident partner has been changed to on or before the fifteenth day of the third month following the close of its tax year. Previously, the due date was on or before the fifteenth day of the fourth month following the close of its tax year. See Code Section 12-8-590(C).

Accordingly, the due date for a partnership to remit withholding on a nonresident partner is on or before March 15 for a calendar year partnership. For a fiscal year partnership, the due date to remit the withholding on a nonresident partner is on or before the fifteenth day of the third month following the close of its tax year.

The due date for an S corporation to remit withholding on a nonresident shareholder continues to be on or before the fifteenth day of the third month following the close of its tax year. See Code Section 12-8-590(A).

Contact Information. For additional questions about the new due dates or extension requests, please contact the Department at 1-844-898-8542 (Option 5) or withholdtax@dor.sc.gov.

A written request for an extension of time provided under Code Section 12-8-1550 can be mailed to:

SC Department of Revenue
Withholding
Columbia SC 29214-0004