

**117-855 This regulation provides requirements for information returns and withholding statements.**

**117-855.1. Withholding Statements Required with Paper Return.**

**117-855.2. Information Returns Not Required To Be Given To Certain Entities.**

**117-855.1. Withholding Statements Required with Paper Return.**

The copy of the withholding statement furnished to the employee by the employer, as required under Section 12-8-1540, designated for attachment to the employee's income tax return, must be attached to the income tax return of the employee if the employee files a paper return. A copy of Form 1099 or other information return reflecting South Carolina withholding must be attached to the income tax return of the taxpayer if the taxpayer files a paper return. Failure to comply may result in the disallowance of the withholding claimed.

**117-855.2. Information Returns Not Required To Be Given To Certain Entities.**

Information returns required under Section 12-6-4950, do not apply to payments made to banks or to any organization exempt from South Carolina income tax, under Section 12-6-550.

**HISTORY: Added by State Register Volume 27, Issue No. 6, Part 2, eff June 27, 2003.**