
State of South Carolina
Department of Revenue
Legal, Policy, and Legislative Services
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC REVENUE INFORMATIONAL BULLETIN #00-19

SUBJECT: Filing of W-2's and 1099's

DATE: October 4, 2000

MODIFIES: SC Information Letter #98-26

REFERENCE: S. C. Code Ann. Section 12-8-1550 (2000)

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
S. C. Code Ann. Section 1-23-10(4) (2000)
SC Revenue Procedure #99-4

SCOPE: A Revenue Informational Bulletin is a written statement issued to the public by the Department to announce general information useful in complying with the laws administered by the Department. A Revenue Informational Bulletin has no precedential value, and is not binding on the public or the Department.

South Carolina Information Letter #98-26, providing the Department's opinion on W-2's or 1099's required to be submitted to the Department and the method to submit such information, is being modified to revise the phone number to call for assistance at the Department.

An Administrative Pronouncement, South Carolina Information Letter #98-26 states:

South Carolina Code '12-8-1550 provides that where information required under Section 12-8-1540 (Wage and Tax Statements and 1099's) is required to be submitted to the Internal Revenue Service on magnetic media, the information must also be submitted to the Department on magnetic media.

The Department has determined that withholding agents who issue 25 or fewer W-2's to South Carolina employees in a calendar year or who issue 25 or fewer 1099's with South Carolina withholding in a calendar year may submit the W-2's or 1099's to the Department on traditional paper forms or by magnetic media.

Withholding agents are reminded that all W-2's reflecting any South Carolina wages and all 1099's reflecting South Carolina tax withholding must be submitted to the Department.

For questions concerning magnetic media, please contact the Department's Processing and Document Management Section at 803-898-5821.