



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
TRANSMITTAL FORM FOR W2s OR 1099s
SUBMITTED BY CD-ROM OR PAPER

BUSINESS NAME AND ADDRESS

SC WITHHOLDING FILE NO.

YEAR

FEIN

DUE DATE

Last day of February

Use this form to submit (a) W2s, W2cs, or W2Gs filed by CD-ROM or Paper or (b) only those 1099s that have SC state tax withheld and are filed by CD-ROM or Paper. (Do not file this form if no W2s or 1099s were issued.) Separate CD-ROMs and WH-1612s must be submitted for each form type (W2, W2c, W2G or 1099) and method (CD-ROM versus paper). Mail WH-1612 and W2s, W2cs, W2Gs or 1099s **separately from WH-1606**. Do **not** file WH-1612 until the W2s, W2cs, W2Gs or 1099s are **issued**.

All filers must complete Sections A and C. Complete Section B also if submitting by CD-ROM.

YOU MUST FILE FORM WH-1606 SEPARATELY.

Section A: Complete the following information for all W2s or 1099s, including CD-ROM submissions.

TOTALS FROM W2s OR 1099s	
SC state income tax withheld	\$
Wages, tips and other compensation	\$
Number of W2s	
Number of 1099s with SC withholding	

Section B: Complete the following information for CD-ROM submissions only.

When the Internal Revenue Service or Social Security Administration requires you to file these forms electronically, you must file:

- **W2s electronically** using the W2 Portal at www.scbos.sc.gov.
- **W2cs, W2Gs or 1099s by CD-ROM**. W2s can be filed by CD-ROM but **only W2s can be filed electronically**.

Number of CD-ROMs Submitted:		
Type of Data Reported (check only one)		
<input type="checkbox"/> W2	<input type="checkbox"/> 1099 with SC withholding	<input type="checkbox"/> W2c for corrected data

Section C: Complete the following information for all W2s or 1099s, including CD-ROM submissions.

Contact Name _____ Phone _____

Mailing Address _____ Email _____

City _____ State _____ ZIP Code _____

WH-1612 INSTRUCTIONS

GENERAL INFORMATION

Only file 1099s that have South Carolina withholding.

When the Internal Revenue Service or Social Security Administration requires you to file these forms electronically, you must file:

- **W2s electronically** using the W2 Portal at www.scbos.sc.gov.
- **W2cs, W2Gs or 1099s by CD-ROM.**

Currently, the federal threshold for filing these forms electronically is **250 or more in a calendar year**.

W2s can be filed by CD-ROM but **only W2s can be filed electronically**. The W2 Portal is the preferred method for filing W2s.

Paper filing is available when you are not required to file electronically for federal.

See complete filing specifications in SCDOR Publication RS-1 on the Publications page at www.sctax.org or the W2 Portal Information page at www.scbos.sc.gov.

You must include the name and address of the company, the SC Withholding File Number, the Federal Employer Identification Number (FEIN) and the year for which you are filing. **Preparers only** may omit the SC Withholding File Number.

INSTRUCTIONS

Section A:

- Enter total SC state income tax withheld. This is the sum of income tax withheld from W2s or 1099s.
- Enter total wages, tips, and other compensation.
- Enter the number of W2s submitted by Paper or CD-ROM but not both.
- Enter the number of 1099s with SC withholding submitted by Paper or CD-ROM but not both.

Section B:

- Enter number of CD-ROMs being submitted.
- Check the box to indicate which type of data is being submitted. CD-ROM filers may use only one type of data to report with each WH-1612.

Section C:

- Complete the demographic information.

REMINDERS

- **FILE WH-1606 SEPARATELY FROM WH-1612 AND YOUR W2s, W2cs, W2Gs OR 1099s.**
- If you have domestic employees you are still required to send a copy of the W2 you issue your employee(s). You may not have a SC Withholding File Number, but you must still submit the W2s with this form. Write "Domestic Employee" at the top of each of the W2s.

DUE DATE

WH-1612 is due on or before the last day of February.

MAILING INSTRUCTIONS

Paper W2s, W2cs, W2Gs or 1099s:

SC Department of Revenue
Withholding
Columbia SC 29214-0004

CD-ROM:

SC Department of Revenue
Withholding CD-ROM
Columbia SC 29214-0022

Overnight Delivery for CD-ROM Only:

SC Department of Revenue
Withholding CD-ROM
300A Outlet Pointe Blvd
Columbia SC 29210-5666