

WH-1612 INSTRUCTIONS

WHO MUST FILE THE WH-1612?

You must complete the entire WH-1612 and file it with the SCDOR if you file W-2s, W-2cs, W-2Gs and/or any forms in the federal Form 1099 series with South Carolina withholding by paper. The WH-1612 is available in the RS-1 manual and at **dor.sc.gov/forms**.

Do **not** file or mail WH-1612 if you:

- filed electronically **or**
- did not issue W-2s, W-2cs, W-2Gs, or 1099s

GENERAL INFORMATION

Only file 1099s that have South Carolina withholding.

When the IRS or Social Security Administration requires you to file these forms electronically, you must also file them electronically with the SCDOR, using **MyDORWAY.dor.sc.gov**:

- W-2
- W-2c
- W-2G
- 1099-MISC
- 1099-NEC
- 1099-R

Currently, the federal threshold for filing these forms electronically is **10 or more in a calendar year**.

Only the W-2 and 1099 types listed above can be filed electronically. The SCDOR recommends filing all W-2s and 1099s for types listed above using **MyDORWAY.dor.sc.gov**.

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

See complete filing specifications in the RS-1 manual, available at **dor.sc.gov/tax/withholding/forms**, or the W-2 Portal information page at **dor.sc.gov/w2-upload**.

On the WH-1612, you must include the year for which you are filing, along with the company's:

- name
- address
- SC Withholding File Number
- Federal Employer Identification Number (FEIN)

Preparers are allowed to omit the SC Withholding File Number.

INSTRUCTIONS

- Enter total SC state Income Tax withheld. This is the sum of Income Tax withheld from W-2s or 1099s.
- Enter total wages, tips, and other compensation.
- Enter the number of W-2s, W-2cs, or W-2Gs submitted by paper.
- Enter the number of all forms in the federal Form 1099 series with SC Withholding submitted by paper.
- Complete the demographic information.

REMINDERS

- **File your WH-1606 separately from your WH-1612 and your W-2s, W-2cs, W-2Gs OR 1099s.**
- If you have domestic employees, you are still required to send a copy of your employees' W-2s. You may not have a SC Withholding File Number, but you must still submit the W-2s with this form. Write **Domestic Employee** at the top of each of the W-2s.

DUE DATE

- Your WH-1612 is due by January 31. If you are filing electronically, you do not need to submit the WH-1612 to the SCDOR.

Mail to:

SCDOR
PO Box 125
Columbia SC 29214-0022