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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

TRANSMITTAL FORM FOR W-2s OR 1099s SUBMITTED BY CD-ROM OR PAPER

WH-1612
(Rev. 12/7/22)
3331

Business name and address

SC Withholding File Number	Year
	January 31
FEIN	Due date

Include this form when filing:
(a) W-2s, W-2cs, or W-2Gs by CD-ROM or paper **or**
(b) 1099s that have SC state tax withheld

Separate CD-ROMs and WH-1612s must be submitted for each form type (W-2, W-2c, W-2G or 1099).

Mail your WH-1612 and W-2s, W-2cs, W-2Gs or 1099s **separately from your WH-1606**.

Do **not** file your WH-1612 until the W-2s, W-2cs, W-2Gs or 1099s are **issued**.

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

Section A: Complete the following information for all W-2s, W-2cs, W-2Gs or 1099s, including CD-ROM

TOTALS FROM W-2s OR 1099s	
SC state income tax withheld	**$**
Wages, tips and other compensation	**$**
Number of W-2s, W-2cs or W-2Gs	
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:

- **W-2s electronically** using the W-2 Portal at **MyDORWAY.dor.sc.gov**
- W-2c, W-2G or 1099 by CD-ROM
  You may use CD-ROM or paper for W-2s if you are filing fewer than 250 for the tax year. However, if the IRS requires you to file electronically, you must file electronically with the SCDOR as well, even if you're filing fewer than 250 W-2s.

Number of CD-ROMs Submitted:			
Type of Data Reported (check only one)			
☐ **W-2 (must be fewer than 250)**	☐ **W-2G**	☐ **W-2c**	☐ **1099 with SC withholding**

Section C: Complete the following information for all W-2s or 1099s, including CD-ROM submissions.

Contact name _____ Phone _____

Mailing address _____ Email _____

City _____ State _____ ZIP _____

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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 or by CD-ROM. 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 through the W-2 Portal at **MyDORWAY.dor.sc.gov or**
- did not issue W-2s, W-2cs, W-2Gs or 1099s

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:
- **W-2s electronically** using the W-2 Portal at **MyDORWAY.dor.sc.gov**
- **W-2cs, W-2Gs or 1099s** by **CD-ROM**

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

Only W-2s can be filed electronically. They may also be filed by CD-ROM if submitting less than 250 (or the amount of W-2s the IRS prescribes to be mandated to file electronically - whichever is lower). The W-2 Portal at **MyDORWAY.dor.sc.gov** is the preferred method for filing W-2s, regardless of the quantity of W-2s issued.

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
Section A:
- 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 or CD-ROM, but not both.
- Enter the number of all forms in the federal Form 1099 series 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 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-2. 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.

MAILING INSTRUCTIONS

Paper W-2s, W-2cs, W-2Gs or 1099s:
SCDOR
PO Box 125
Columbia SC 29214-**0022**

CD-ROM:
SCDOR
PO Box 125
Columbia SC 29214-**0885**

Overnight Delivery for CD-ROM Only:
SCDOR
Withholding CD-ROM
300A Outlet Pointe Blvd
Columbia SC 29210-**5666**