



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**TRANSMISSION OF W-2 OR 1099 FORMS
SUBMITTED BY PAPER**

Business name and address

SC Withholding File Number

Year

January 31

FEIN

Due date

Include this form when filing:

- (a) W-2, W-2c, or W-2G forms by paper **or**
- (b) 1099 forms that have SC state tax withheld

Reminders:

- The SCDOR no longer accepts CD-ROMs.
- Mail your WH-1612 and W-2, W-2c, W-2G, or 1099 forms **separately from your WH-1606**.
- Do **not** file your WH-1612 until you have issued all W-2, W-2c, W-2G, or 1099 forms.

TOTALS FROM W-2 OR 1099 FORMS	
SC state Income Tax withheld	\$ _____
Wages, tips, and other compensation	\$ _____
Number of W-2, W-2c, or W-2G forms (must be less than 10)	_____
Number of 1099 forms with SC 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

Contact name _____ Email _____

Mailing address _____

City _____ State _____ ZIP _____

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-2, W-2c, W-2G, or any forms in the federal Form 1099 series with South Carolina withholding by paper.

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

- filed electronically **or**
- did not issue W-2, W-2c, W-2G, or 1099 forms

GENERAL INFORMATION

Only file 1099 forms 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-2 and 1099 forms 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/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)

INSTRUCTIONS

- Enter total SC state Income Tax withheld. This is the sum of Income Tax withheld from the W-2 and the 1099 forms.
- Enter total wages, tips, and other compensation.
- Enter the number of W-2, W-2c, or W-2G forms 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-2, W-2c, W-2G or 1099 forms.**
- If you have domestic employees, you are still required to send a copy of your employees' W-2 forms. You may not have a SC Withholding File Number, but you must still submit the W-2 form along with this form. Write **Domestic Employee** at the top of each of the W-2 forms.

DUE DATE

- Your WH-1612 is due by January 31.

Mail to:

SCDOR
PO Box 125
Columbia SC 29214-0022