

**INSTRUCTIONS FOR STATEMENT TO CORRECT INFORMATION
(FORM UCE-120-C)**

This form is used to correct errors on previously filed "Employer Quarterly Contribution and Wage Reports" (Form UCE-101 and UCE-120). The completed form should be mailed to:

**SOUTH CAROLINA EMPLOYMENT SECURITY COMMISSION
P.O. Box 7103
Columbia, SC 29202
ATTN: Contributions Section**

One form should be submitted for each quarter to be corrected. Incomplete and/or incorrect forms will be returned. A claim for refund or credit must be filed within four years of the last timely filing date of the quarter being adjusted. In order to reduce costs, it is requested that credits under \$ 25.00 be used on your next quarterly return.

Changes to total wages:

- Item 1. Enter the account number assigned by the South Carolina Employment Security Commission.
- Item 2. Enter the employer's name, address, and ZIP code.
- Item 3. Enter the quarter ending date.
- Item 4. Enter the Federal Social Security Account Number of each employee.
- Item 5. Enter the employee's name as it appeared on Form UCE-120.
- Item 6. Enter the amount of wages which were originally reported on Form UCE-120.
- Item 7. Enter the correct amount of wages that should have been reported on Form UCE-120.
- Item 8. A. Enter the total of the wages reported in column 6.
B. Enter the total of the wages reported in column 7.
- Item 9. This amount should be item 8A less item 8B.
- Items 10, 11 & 12. These items are self-explanatory. Column A less Column B should equal Column C.
- Item 13. To calculate the tax due, multiply item 12C (Corrected taxable wages) by the assigned rate for the quarter (see Form UCE-101, item 3A). Also, if contingency assessment is applicable, multiply item 12C by .0006. The sum of these calculations is the corrected tax due.
- Items 14, 15 & 16. These items are self-explanatory. If there is a balance due, attach your remittance to the bottom of this form.
- Item 17. Explain the reasons for any corrections.
- Item 18. This form must be signed by (1) the owner, if the employer is a sole proprietorship; (2) the president, treasurer, or other principal officer, if the employer is a corporation; or (3) a responsible and duly authorized member having knowledge of the firm's affairs, if the employer is a partnership or other unincorporated organization.

Changes to excess wages only: If only excess wages are being corrected, it is not necessary to complete columns 6 and 7. Complete only items 1 thru 5 and items 10 thru 18. The names and social security numbers of the employees with excess corrections are required for verification purposes.

Changes to Social Security Numbers and/or Names only: Complete only items 1 thru 7. List the incorrect social security number (as reported on Form UCE-120) in column 4, the employee's name in column 5, and the total wages reported in column 6. On the next line, list the correct social security number in column 4, the employee's name in column 5, and the total wages reported in column 7. These same procedures should be used to correct employee names. In these cases, it will not be necessary to submit a separate form for each quarter. The applicable quarters should be listed on line 17.