



2008
Maryland Employer
Reporting
of W-2s and 1099s
Instructions and
Specifications

Peter Franchot, Comptroller
November 2008

**This booklet was revised on September 17, 2008 – 3:00 p.m.
and on November 20, 2008 – 9:00 a.m.**

Changes have been made on the following pages as indicated below:

Page 7

- The following text has been added to the answer for the question, “Is there a filing deadline?”:
- **If any due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by the next business day.** *Revised September 17, 2008 – 3:00 p.m.*

Page 15 – RE Record for Maryland Reporting

- Under Field Position 7, the word “spaces” in the Field Description has been replaced with the word “blanks.” *Revised November 20, 2008 – 9:00 a.m.*
- Under Field Position 17-25, the word “spaces” in the Field Description has been replaced with the word “blanks.” *Revised November 20, 2008 – 9:00 a.m.*

Page 16

- Under Field Position 170-173, the word “spaces” in the Field Description has been replaced with the word “blanks.” *Revised November 20, 2008 – 9:00 a.m.*
- Under Field Position 497-504, the Field Name now reads **Date Created** (instead of “Date Sent.”) *Revised September 17, 2008 – 3:00 p.m.*
- Under Field Position 505-512, the Field Name now reads **Time Created** (instead of “Time Sent.”) *Revised September 17, 2008 – 3:00 p.m.*

Page 18 – RS Record Modified for Maryland Reporting

- Under Field Position 497-504, the Field Name now reads **Date Created** (instead of “Date Sent.”) *Revised September 17, 2008 – 3:00 p.m.*
- Under Field Position 505-512, the Field Name now reads **Time Created** (instead of “Time Sent.”) *Revised September 17, 2008 – 3:00 p.m.*

Pages 20-21 – RV Record Modified for Maryland Reporting

- Under Field Position 497-504 on page 19, the Field Name now reads **Date Created** (instead of “Date Sent.”) *Revised September 17, 2008 – 3:00 p.m.*
- Under Field Position 505-512 on page 20, the Field Name now reads **Time Created** (instead of “Time Sent.”) *Revised September 17, 2008 – 3:00 p.m.*

Page 24 – Rejected Media Maryland Error Codes “RE” Record Error Codes

- Under E00100, “NEq” has been replaced with “Not Equal.” *Revised November 20, 2008 – 9:00 a.m.*
- Under E00120, “NEq” has been replaced with “Not Equal.” *Revised November 20, 2008 – 9:00 a.m.*
- Under E00130, “NEq” has been replaced with “Not Equal.” *Revised November 20, 2008 – 9:00 a.m.*
- Under E00140, “NEq” has been replaced with “Not Equal.” *Revised November 20, 2008 – 9:00 a.m.*

Page 25 – “RS” Record Error Codes

- Under S00070, “NEq” has been replaced with “Not Equal.” *Revised November 20, 2008 – 9:00 a.m.*
- Under S00080, “NEq” has been replaced with “Not Equal.” *Revised November 20, 2008 – 9:00 a.m.*

Pages 27-28 – “RV” Record Error Codes

- Under V00220, “> 0” has been replaced with “> = 0” *Revised November 20, 2008 – 9:00 a.m.*
- Under V00290, “> =” has been replaced with “>” *Revised November 20, 2008 – 9:00 a.m.*
- Under V00300, “NEq” has been replaced with “Not Equal.” *Revised November 20, 2008 – 9:00 a.m.*
- Under V00310, “NEq” has been replaced with “Not Equal.” *Revised November 20, 2008 – 9:00 a.m.*

Introduction

Maryland law requires employers to submit their annual withholding reconciliation using magnetic media format or electronic format if the total number of required W-2 and/or 1099 statements exceeds 100. However, we encourage all employers regardless of the number of statements to file using magnetic media or electronically using our free online filing option **b-File** available at www.marylandtaxes.com.

The filing deadline for both W-2 and 1099R wage and tax statements is **February 28, 2009**. If any due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by the next business day.

The 2008 Maryland Employer Reporting of W-2s and 1099s Instructions and Specifications Handbook is designed to be used as a companion to the Social Security Administration Publication No.42-007 EFW2 Tax Year 2008 (V.1). Since many functions of the Maryland employer-reporting program are similar to the SSA program, this handbook highlights the special and unique features of the Maryland program.

Maryland Magnetic Media Record Changes Tax Year 2008

The “RE” record has been modified to include third party sick pay indicators. Details are provided in positions 7, 17-25, and 221 of the “RE” record.

The “RE”, “RS” and “RV” records have been modified to include time and date stamp.

The “RV” record has been modified to accommodate changes made to Form MW508, tax year 2008.

The “RE”, “RS” and “RV” records **must** be present and **modified** for state reporting purposes as indicated in the specifications provided in this handbook.

The 2008 Maryland record layout is the **only** acceptable format for both current and back year tax magnetic media submissions.

Reminders for Tax Year 2008

Submissions will be validated for accuracy and rejected as indicated by the errors codes for the respective fields included in these specifications.

The “RE” record must include the Maryland Central Registration Number in positions 222-229. Failure to include your Central Registration Number will result in your data being rejected.

The "RS" record must include the Employer Identification Number in positions 328-336. Failure to include your Employer Identification Number will result in your data being rejected.

The "RV" record is an electronic version of the paper form, MW508, Annual Employer Reconciliation Return. The RV record contains all of the data from the MW508 and is a required record if you file using magnetic media. Do not include the paper MW508 with your magnetic media submission as the RV record is considered the electronic version. Do not send in a paper Form MW508 unless the report is for all zeros and/or paper W-2s/1099s are attached. Amounts reported on a paper Form MW508 are for paper submission only.

If you outsource your payroll, please provide the transmitter/submitter with the Federal Employer Identification Number (FEIN) and the Maryland Central Registration (CR) Number. The information is located in the Employer Withholding Tax Returns Coupon Book, and on the Form MW508.

Do not report duplicate information. If you file returns magnetically, identical paper documents must not be filed. This may result in erroneous balance due notices and/or penalty notices.

The Comptroller of Maryland will only accept 3 ½-inch diskettes, and CDs and b-File filings.

The Comptroller of Maryland requires a 1099-G, 1099-R, 1099-S and a W-2G form for every Maryland payee that receives a payment of \$10 or more during the tax year being reported.

The Comptroller of Maryland is a participant in the IRS Combined Federal/State Filing Program. See the IRS format from Publication 1220 and Internal Revenue Bulletin (Rev. Proc. 2008-30) SPECIFICATIONS FOR FILING FORM 1098, 1099, 5498, AND W-2G MAGNETICALLY OR ELECTRONICALLY and these specifications, **FILING REQUIREMENTS FOR 1099 REPORTING, "B" RECORD MODIFIED FOR MARYLAND REPORTING**. If you are participating in the Combined Fed/State filing program separate reporting is not necessary. The IRS will forward the 1099 information to us. Keep in mind that separate reporting may result in erroneous balance due notices and/or penalty notices.

Current and prior year data may be submitted in the same shipment; however, each tax year must be on separate media.

Frequently Asked Questions

What is the Maryland Central Registration number?

The Central Registration number is an eight-digit number assigned by Maryland when you open a state withholding account. The Central Registration number can be found on the coupon books sent to each employer.

How can I confirm an employer's Maryland Central Registration number?

You can contact Taxpayer Services by telephone at 410-260-7980 from Central Maryland, or 1-800-638-2937 from elsewhere, by e-mail at taxhelp@comp.state.md.us or by fax at 410-974-2967. Be prepared to provide the following information: Federal Employer Identification Number (FEIN); name of company; and name and method of contact for the person inquiring.

Who can file paper wage and tax statements?

Employers having less than 100 W-2 wage and tax statements to report may send a paper Form MW508 with paper copies of the W-2 wage and tax statements to:

Revenue Administration Division
ATTN: Returns Processing, **Room 206**
110 Carroll Street
Annapolis, MD 21411-0001

Can I file my corrections on magnetic media?

No, we cannot process W-2Cs or amended MW508s on magnetic media. All W-2Cs and amended MW508s must be submitted on paper to the address above.

What documents do I need to send with my magnetic media?

No documents are required. The annual reconciliation information is contained in the "RV" record, which includes all fields from the Maryland Form MW508.

What if I file both paper returns and magnetic media?

All paper W-2s/1099Rs not included on media must be submitted together in one package with the media. Also, include Form MW508 showing the totals of all paper W-2s/1099Rs, Form 500CR (Credits for Non-Profit Entities) and payment of balance due, if applicable. Please be sure your name, Federal Employer Identification Number, and Maryland Central Registration number are on all documents. Send the package to the following address:

Revenue Administration Division
Attn: Magnetic Media Unit, **Room 214**
110 Carroll Street
Annapolis, MD 21411-0001

Am I required to submit a test file?

No, test files are not required. However, we recommend and encourage large filers to submit a test file on CD or diskette. This will validate proper format and identify problems before production data is submitted, avoiding delays in processing. To do so, please clearly mark your media as “Test” and send to the address listed above.

Is there a filing deadline?

The filing deadline for both W-2 and 1099R wage and tax statements is **February 28, 2009**. If any due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by the next business day.

Can I file back-year data on magnetic media?

Yes. Maryland can process all back year data submitted on magnetic media. All data must be presented in the current year format and the tax year must be properly entered in the “RE” record.

Do you return the media after you are done?

No, magnetic media becomes the property of the Revenue Administration Division and for security reasons it is destroyed after being successfully processed.

Will the Revenue Administration Division consider waiving a penalty or the 100 or more filing requirement?

Yes. The Revenue Administration Division may grant a **one-time** waiver of the penalty or a one-time waiver of the filing requirement if you can show hardship as a reason for not filing electronically. To request a waiver you should send a written request stating the nature of the hardship and the reason why penalty should be waived or why magnetic media cannot be produced. The request should be sent by mail to the address listed above, by e-mail to lneighoff@comp.state.md.us or by fax at 410-974-2274.

Where do we send the magnetic media?

Revenue Administration Division
ATTN: Magnetic Media Unit, **Room 214**
110 Carroll Street
Annapolis, MD 21411-0001

Filing Requirements for W-2 Wage Data

Employers with 100 or more W-2 forms to report must file on magnetic media in the Social Security Administration Publication format using the Specifications for Filing Forms W-2 Electronically (EFW2) as defined in the Social Security Administration Publication No.42-007 EFW2 Tax Year 2008 (V.1), with Maryland modifications.

Employers failing to comply may incur a penalty of \$50 for each violation. Each W-2 submitted that is not properly filed is a separate violation subject to the above penalty. Failure to comply with Section 13-706 of the Tax General Article, Annotated code of Maryland may result in the assessing of additional penalties.

Media Specifications

Diskettes and CDs

The Maryland Revenue Administration Division accepts 3 1/2-inch diskettes and CDs. Diskettes must be double-sided, double-density or high-density, MS-DOS version or compatible operating system.

All diskettes and CDs must be virus scanned before submission.

Only *one* file name is allowed. The file name must be “W2REPORT” for W-2 wage data or “IRSTAX” for 1099 data. Do not add an extension (e.g., “.dat”, “.bak”).

The external labels must have the company name, FEIN, the proper sequence (e.g., VOL 2 of 3), and type of data (W-2 or 1099).

Data must be uppercase letters in ASCII.

Files may be compressed using PKZIP or WinZip. Please indicate on label if the file is zipped.

Cartridges

Maryland no longer accepts cartridges or tapes of any sort.

Most Common Errors to Avoid

Failure to include the RA record results in file not being properly read.

Failure to modify the RE record to include the Maryland Central Registration number in positions 222-229.

Failure to modify the RS record to include Federal Employer Identification Number (FEIN) positions 328-336.

Failure to include the RV record containing MW508 information.

Central Registration number not used or reported in the wrong location.

Using the Unemployment Insurance number instead of the Maryland Central Registration number.

Using the FEIN instead of the Maryland Central Registration number.

Rules

All fields in the record layouts are required and must follow the formatting rules as follows:

Alpha fields (Alphabetic characters and spaces only)

- Left justify and fill with spaces.

Numeric fields (Numeric characters only)

- Right justify and fill with zeros.
- Fill unused fields with zeros.

Alpha/numeric fields (Alphabetic, numeric, spaces and special characters as allowed)

- Left justify and fill with spaces.
- Fill unused fields with spaces.

Money fields

- Must contain only numbers.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Include both dollars and cents with the decimal point assumed (example: \$59.60 = 000000005960).
- Do *not* round to the nearest dollar (example: \$5,500.99 = 000000550099).
- Right justify and zero fill to the left.
- Any money field that has no amount to be reported must be filled with zeros.

Note: If SSA Publication No.42-007 EFW2 Tax Year 2008 instructs to use blanks for alpha/numeric fields, enter spaces unless Maryland specifies other.

Records

Do not include more than one "W2REPORT" file per diskette or CD.

The **required** records in the necessary submission sequence for company reporting are:

RA-Submitter Record (Same as SSA)

RE-Employer Record (Modified, record description below)

RS-State Record (Modified, record description below)

RV-Total Record (Modified, record description below)

“RA” Record for Maryland Reporting

| FIELD POSITION | FIELD NAME | FIELD LENGTH | FIELD TYPE | FIELD DESCRIPTION |
|----------------|--------------------------------|--------------|---------------|-----------------------------------------------------------------------------------------------------------|
| 1-2 | Record Type | 2 | ALPHA | Required. The value of this field is a constant "RA." |
| 3-11 | Submitter's Employer ID Number | 9 | NUMERIC | Required. Enter the EIN of Employer. |
| 12-19 | User Identification Number | 8 | ALPHA NUMERIC | Required. Enter User ID. |
| 20-23 | Software Vendor Code | 4 | NUMERIC | Required. Enter NACTP assigned code. |
| 24-28 | Filler | 5 | ALPHA NUMERIC | Fill with spaces. |
| 29 | Resub Indicator | 1 | NUMERIC | Fill with zero. |
| 30-35 | Resub Wage File ID | 6 | ALPHA NUMERIC | Fill with spaces. |
| 36-37 | Software Code | 2 | Numeric | Required. Enter 98 when "In-house Program", 99 when "Off the Shelf" Software. |
| 38-94 | Submitter Company Name | 57 | ALPHA NUMERIC | Required. Enter Submitter Company Name. |
| 95-116 | Location Address | 22 | ALPHA NUMERIC | Required. Enter the submitter's location address. |
| 117-138 | Delivery Address | 22 | ALPHA NUMERIC | Required. Enter the submitter's delivery address. |
| 139-160 | City | 22 | ALPHA NUMERIC | Required. Enter the submitter's city. |
| 161-162 | State Abbreviation | 2 | ALPHA | Required. Enter the submitter's 2 letter state abbreviation. For a foreign address, fill with spaces. |
| 163-167 | Zip Code | 5 | NUMERIC | Required. Enter the submitter's 5-digit zip code. For a foreign address, fill with zeros. |
| 168-171 | Zip Code Extension | 4 | NUMERIC | Required. Enter the submitter's four-digit extension of the zip code. If not applicable, fill with zeros. |
| 172-176 | Filler | 5 | ALPHA NUMERIC | Reserved for SSA use, fill with spaces. |
| 177-199 | Foreign State/Province | 23 | ALPHA NUMERIC | Required. Enter submitter foreign/state province. If not applicable, fill with spaces. |

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|---------|---------------------------|----|---------------|-----------------------------------------------------------------------------------------------------------|
| 200-214 | Foreign Postal Code | 15 | ALPHA NUMERIC | Required. Enter submitter foreign postal code. If not applicable, fill with spaces. |
| 215-216 | Country Code | 2 | ALPHA NUMERIC | Required. Use SSA Pub #42-007 EFW2 Tax Year 2008. |
| 217-273 | Submitter Company Name | 57 | ALPHA NUMERIC | Required. Enter submitter company name. |
| 274-295 | Location Address | 22 | ALPHA NUMERIC | Required. Enter submitter street address. |
| 296-317 | Delivery Address | 22 | ALPHA NUMERIC | Required. Enter submitter delivery address. |
| 318-339 | City | 22 | ALPHA NUMERIC | Required. Enter submitter city. |
| 340-341 | State Abbreviation | 2 | ALPHA | Required. Enter submitter 2 letter state abbreviation, otherwise fill with spaces. |
| 342-346 | Zip Code | 5 | NUMERIC | Required. Enter submitter 5 digit zip code. |
| 347-350 | Zip Code Extension | 4 | NUMERIC | Required. Enter the submitter's four-digit extension of the zip code. If not applicable, fill with zeros. |
| 351-355 | Filler | 5 | ALPHA NUMERIC | Fill with spaces. |
| 356-378 | Foreign State/Province | 23 | ALPHA NUMERIC | Required. Enter submitter foreign/state province. If not applicable, fill with spaces. |
| 379-393 | Foreign Postal Code | 15 | ALPHA NUMERIC | Required. Enter submitter foreign postal code. If not applicable, fill with spaces. |
| 394-395 | Country Code | 2 | ALPHA NUMERIC | Required. Use SSA Pub #42-007 EFW2 Tax Year 2008. |
| 396-422 | Contact Name | 27 | ALPHA NUMERIC | Required. Enter contact person name |
| 423-437 | Contact Phone Number | 15 | ALPHA NUMERIC | Required. Enter contact person phone number |
| 438-442 | Contact Phone Extension | 5 | ALPHA NUMERIC | Required. Enter contact person phone extension number, otherwise fill with spaces. |
| 443-445 | Filler | 3 | ALPHA NUMERIC | Fill with spaces. |
| 446-485 | Contact E-Mail/Internet | 40 | ALPHA NUMERIC | Required. Enter contact person e-mail/internet address, otherwise fill with spaces. |
| 486-488 | Filler | 3 | ALPHA NUMERIC | Fill with spaces. |
| 489-498 | Contact Fax | 10 | ALPHA NUMERIC | Required. Enter contact person's fax number, otherwise fill with spaces. |
| 499 | Problem Notification Code | 1 | NUMERIC | Required. Enter 1 when e-mail/Internet, 2 when US Postal Service. |
| 500 | Preparer Code | 1 | ALPHA NUMERIC | Required. Use SSA Pub #42-007 EFW2 Tax Year 2008. |

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|---------|--------|-----|---------------|-------------------|
| 501-512 | Filler | 12 | ALPHA NUMERIC | Fill with spaces. |
| | | 512 | | |

“RE” Record for Maryland Reporting

| FIELD POSITION | FIELD NAME | FIELD LENGTH | FIELD TYPE | FIELD DESCRIPTION |
|----------------|--------------------------------------------|--------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1-2 | Record Type | 2 | ALPHA | Required. Enter "RE." |
| 3-6 | Tax Year | 4 | NUMERIC | Required. Enter the tax year for this report. |
| *7 | Agent Indicator Code | 1 | ALPHA NUMERIC | Required. Enter "1" Third Party Sick Pay Agent, if applicable, otherwise, fill with blanks. |
| 8-16 | Employer/Agent Identification Number (EIN) | 9 | NUMERIC | Required. Enter the EIN under which tax payments were submitted. Enter only numeric characters. Omit hyphens. |
| *17-25 | Agent for EIN | 9 | NUMERIC | Required. If you entered a "1" in the Agent Indicator Code field (position 7), enter the Employer's EIN for which you are an Agent. Otherwise, fill with blanks. |
| 26 | Terminating Business Indicator | 1 | NUMERIC | Enter 0. Maryland does not use this field. |
| 27-30 | Establishment Number | 4 | ALPHA NUMERIC | Enter spaces. Maryland does not use this field. |
| 31-39 | Other EIN | 9 | ALPHA NUMERIC | Enter spaces. Maryland does not use this field. |
| 40-96 | Employer Name | 57 | ALPHA NUMERIC | Required. Enter the name associated with the EIN entered in positions 8-16. Left justify and fill with spaces. |
| 97-118 | Location Address | 22 | ALPHA NUMERIC | Required. Enter the employer's location address. Left justify and fill with spaces. |
| 119-140 | Delivery Address | 22 | ALPHA NUMERIC | Required. Enter the employer's delivery address. Left justify and fill with spaces. |
| 141-162 | City | 22 | ALPHA NUMERIC | Required. Enter the employer's city. Left justify and fill with spaces. |
| 163-164 | State Abbreviation | 2 | ALPHA | Required. Enter the employer's state. Use the postal abbreviation. For a foreign address, fill with spaces. |
| 165-169 | Zip Code | 5 | NUMERIC | Required. Enter the employer's zip code. For a foreign address, fill with zeros. |

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|-----------------|---------------------------------------|------------|---------------|-----------------------------------------------------------------------------------------------------------|
| 170-173 | Zip Code Extension | 4 | NUMERIC | Required. Enter the employer's four-digit extension of the zip code. If not applicable, fill with blanks. |
| 174-178 | Filler | 5 | ALPHA NUMERIC | Reserved for SSA use. Fill with spaces. |
| 179-201 | Foreign State/Province | 23 | ALPHA NUMERIC | Fill with spaces. Maryland does not use this field. |
| 202-216 | Foreign Postal Code | 15 | ALPHA NUMERIC | Fill with spaces. Maryland does not use this field. |
| 217-218 | Country Code | 2 | ALPHA NUMERIC | Fill with spaces. Maryland does not use this field. |
| 219 | Employment Code | 1 | ALPHA NUMERIC | Fill with spaces. Maryland does not use this field. |
| 220 | Tax Jurisdiction Code | 1 | ALPHA NUMERIC | Fill with spaces. Maryland does not use this field. |
| *221 | Third-Party Sick Pay Indicator | 1 | NUMERIC | Required. If applicable, enter "1", else enter zero. |
| 222-229 | Maryland Central Registration Number | 8 | NUMERIC | Required. Eight-digit Maryland Central Registration Number (Tax Withholding Account Number) |
| 230-496 | Filler | 267 | ALPHA NUMERIC | Maryland does not use this field. Fill with spaces. |
| *497-504 | Date Created | 8 | NUMERIC | Required. Enter Date in format of YYYYMMDD |
| *505-512 | Time Created | 8 | NUMERIC | Required. Enter Time in format HHMMSSNN*** |
| | | 512 | | |

* Indicates new for tax year 2008.

** 500CR must be included with the media if credit is claimed.

***NN in time means 100th of a second

“RS” Record Modified for Maryland Reporting

| FIELD POSITION | FIELD NAME | FIELD LENGTH | FIELD TYPE | FIELD DESCRIPTION |
|----------------|--------------------------------------------|--------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| 1-2 | Record Type | 2 | ALPHA | Required. Enter "RS." |
| 3-9 | Filler | 7 | ALPHA NUMERIC | Maryland does not use this field. Fill with spaces. |
| 10-18 | Social Security Number | 9 | NUMERIC | Required. |
| 19-33 | Employer First Name | 15 | ALPHA NUMERIC | Required. Left justify and fill with spaces. |
| 34-48 | Employee Middle Name or Initial | 15 | ALPHA NUMERIC | Required. Left justify and fill with spaces. |
| 49-68 | Employee Last Name | 20 | ALPHA NUMERIC | Required. Left justify and fill with spaces. |
| 69-72 | Filler | 4 | ALPHA NUMERIC | Maryland does not use this field. Fill with spaces. |
| 73-94 | Location Address | 22 | ALPHA NUMERIC | Required. Left justify and fill with spaces. |
| 95-116 | Delivery Address | 22 | ALPHA NUMERIC | Required. Left justify and fill with spaces. |
| 117-138 | City | 22 | ALPHA NUMERIC | Required. Left justify and fill with spaces. |
| 139-140 | State Abbreviation | 2 | ALPHA | Required. Standard state abbreviation. |
| 141-145 | Zip Code | 5 | NUMERIC | Required. Standard federal zip code. |
| 146-149 | Zip Code Extension | 4 | NUMERIC | Required. Fill with zeros if not available. |
| 150-273 | Filler | 124 | ALPHA NUMERIC | Maryland does not use this field. Fill with spaces. |
| 274-275 | Maryland State Code | 2 | NUMERIC | Required. Enter "24" for Maryland |
| 276-286 | Maryland State Taxable Wages | 11 | NUMERIC | Required. Right justify and fill with zeros. |
| 287-297 | Maryland State Income Tax Withheld | 11 | NUMERIC | Required. Total of state and local taxes withheld. Must be added together, (do not report separately). Right justify and fill with zeros. |
| 298-307 | Maryland State Pick-up | 10 | NUMERIC | Required. For use by Maryland State Retirement System. Right justify and fill with zeros. |
| 308-327 | Filler | 20 | ALPHA NUMERIC | Fill with spaces. Maryland does not use this field. |
| 328-336 | Employer/Agent Identification Number (EIN) | 9 | NUMERIC | Required. Enter the EIN under which tax payments were submitted. Enter only numeric characters. Omit hyphens. |
| 337 | Filler | 1 | ALPHA NUMERIC | Fill with spaces. Maryland does not use this field. |

| | | | | |
|-----------------|-------------------------------------------|------------|---------------|-----------------------------------------------------------------------------------------------------------------|
| 338-345 | Maryland Central Registration Number (CR) | 8 | NUMERIC | Required. Eight –digit Maryland Central Registration Number (Tax Withholding Account Number). |
| 346-356 | Wages, Tips & Other Compensation | 11 | NUMERIC | Required. Same as “RW” positions 188-198. |
| 357-367 | Federal Income Tax Withheld | 11 | NUMERIC | Required. Same as “RW” positions 199-209. |
| 368-369 | Employee Withholding Allowance | 2 | NUMERIC | Required. Number of exemptions claimed on Form W-4 Employee’s Withholding Allowance Certificate. Right Justify. |
| 370-496 | Filler | 127 | ALPHA NUMERIC | Maryland does not use this field. Fill with spaces. |
| *497-504 | Date Created | 8 | NUMERIC | Required. Enter date in format YYYYMMDD |
| *505-512 | Time Created | 8 | NUMERIC | Required. Enter time in format of HHMMSSNN*** |
| | | 512 | | |

* Indicates new for tax year 2008.

** 500CR must be included with the media if credit is claimed.

***NN in time means 100th of a second

“RV” Record Modified for Maryland Reporting

| FIELD POSITION | FIELD NAME | FIELD LENGTH | FIELD TYPE | FIELD DESCRIPTION |
|-----------------|-----------------------------------------------------------------------|--------------|---------------|----------------------------------------------------------------------------------------------------------------|
| 1-2 | Record Type | 2 | ALPHA | Required. Enter "RV." |
| 3-4 | State Code | 2 | NUMERIC | Required. Enter "24." |
| 5-9 | State record type | 5 | ALPHA NUMERIC | Required. Value="MW508." |
| 10-13 | MW508 Employer – Tax Year | 4 | NUMERIC | Required. Enter the tax year for this report. |
| 14-22 | MW508 Employer Identification Number | 9 | NUMERIC | Required. Enter the EIN under which tax payments were submitted. Enter only numeric characters. Omit hyphens. |
| 23-30 | MW508- Central Registration Number | 8 | NUMERIC | Required. Eight-digit Maryland Central Registration Number (Tax Withholding Account Number). |
| 31-87 | MW508- Employer Name | 57 | ALPHA NUMERIC | Required. Enter the name associated with the EIN entered in positions 8-16. Left justify and fill with spaces. |
| 88-109 | MW508- Employer – Street Address | 22 | ALPHA NUMERIC | Required. Enter the employer's street address. Left justify and fill with spaces. |
| 110-131 | MW508- Employer Address –City | 22 | ALPHA NUMERIC | Required. Enter the employer's city. Left justify and fill with spaces. |
| 132-133 | Mw508- Employer Address –State | 2 | ALPHA | Required. Enter the employer's state. |
| 134-138 | MW508-Employer Address-Zip Code | 5 | NUMERIC | Required. Enter the employer's zip code. |
| 139-142 | MW508-Employer Address Zip Code Extension | 4 | NUMERIC | Required. Enter the employer's four-digit extension of the zip code. If not applicable, fill with zeros. |
| 143-148 | MW508- Employer Number of W2s from Line 1 | 6 | NUMERIC | Required. Enter total number W-2s coded for Maryland. Right justify and zero fill. |
| 149-160 | MW508- Employer Total Amount of Taxes Reported from Line 2 | 12 | NUMERIC | Required. Enter the total tax reported on all MW506s. Right justify and zero fill |
| 161-172 | MW508-Employer Total Tax Withheld as shown on W-2s from Line 3 | 12 | NUMERIC | Required. Enter the total state/local tax for all MD employee records. Right justify and zero fill. |
| *173-184 | MW508-Enter total withholding tax paid this year from Line 3a | 12 | NUMERIC | Required. Enter the total withholding taxes paid this year. Right justify and zero fill. |

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|----------|--------------------------------------------------------------------------------------------|-----|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| *185-196 | MW508- Employer Total Tax Exempt Credits (Form 500CR) from Line 3b | 12 | NUMERIC | Required. Enter total eligible business tax credits if you are a tax-exempt organization and as indicated on Form 500CR. ** (see note for additional information) Right justify and zero fill. |
| *197-208 | MW508-Employer Amount Tax Due from Line 4 | 12 | NUMERIC | Required. Subtract line 3a and 3b from line 3. If amount is zero or greater enter here otherwise, go to line 5. Right justify and zero fill. |
| *209-220 | MW508-Employer Overpayment from Line 5 | 12 | NUMERIC | Required. If line 3 minus lines 3a & 3b is less than zero, enter the difference here as a positive number. Right justify and zero fill. |
| *221-232 | MW508-Employer – Amount of Overpayment to be applied as credit to your account from Line 6 | 12 | NUMERIC | Required. Enter amount you wish to be applied as credit. Right justify and zero fill. |
| *233-244 | MW508- Employer-Amount of Overpayment to be refunded from Line 7 | 12 | NUMERIC | Required. Enter amount you wish to have refunded. Right justify and zero fill. |
| *245-256 | MW508-Employer Gross Payroll from amount in box | 12 | NUMERIC | Required. Total amount of wages reported for all MD employees in RS record. Right justify and zero fill. |
| 257-268 | MW508-Employer-State Pickup Amount | 12 | NUMERIC | Required. For use by Maryland State Retirement System. Right justify and zero fill. |
| 269-296 | MW508 Employer Representative Name | 28 | ALPHA NUMERIC | Required. Enter name of individual authorized to certify the filing of this report. Left justify and fill with spaces. |
| 297-311 | MW508-Employer Representative Title | 15 | ALPHA NUMERIC | Required. Enter the title of individual authorized to certify this report. Left justify and fill with spaces. |
| 312-319 | MW508-Employer Representative Date | 8 | NUMERIC | Required. Enter the date this report is submitted. (YYYYMMDD) |
| 320-329 | MW508- Employer Representative Phone Number | 10 | NUMERIC | Required. Enter phone number of individual authorized to certify this report. 1234567890 |
| 330-330 | MW508-Employer Total File Indicator (Is this a complete filing?) | 1 | ALPHA | Required. Enter "Y" for Yes, "N" for No |
| 331-496 | Filler | 166 | ALPHA NUMERIC | MD does not use this field. Fill with spaces. |
| *497-504 | Date Created | 8 | NUMERIC | Required. Enter date in format YYYYMMDD |

| | | | | |
|-----------------|---------------------|----------|---------|------------------------------------------------------|
| *505-512 | Time Created | 8 | NUMERIC | Required. Enter time in format of HHMMSSNN*** |
| | | 512 | | |

* Indicates new for tax year 2008.

** 500CR must be included with the media if credit is claimed.

***NN in time means 100th of a second

Filing Requirements for 1099 Reporting

- Filers having 100 or more information returns must file magnetic media in the IRS format from Publication 1220 and Internal Revenue Bulletin (Rev. Proc. 2008-30) SPECIFICATIONS FOR FILING FORMS 1098, 1099, 5498, AND W2-G MAGNETICALLY OR ELECTRONICALLY.
- Maryland requires a 1099-G, 1099-R, 1099-S and W-2G for every Maryland payee that receives a payment of \$10 or more during the tax year being reported.
- Failure to comply may result in a penalty of \$50 for each violation. Each 1099 you issue that is not properly filed is a separate violation subject to the above penalty. Failing to comply with Section 13-706 of the Tax-General Article, Annotated Code of Maryland may result in the assessing of additional penalties.
- Filers participating in the Combined Fed/State filing program should remember to include the Central Registration Number in positions 715 – 722 of the modified “B” record.
- Do not include more than **one** “IRSTAX” file per diskette or CD.
- The **required** records are:
 - “T” Transmitter Record (Same as IRS)
 - “A” Payer Record (Same as IRS)
 - “B” Payee Record (Modified, record description below)
 - “C” End of Payer Record (Same as IRS)
 - “K” Use for Combined Federal/State Filing Program (Same as IRS).
 - “F” End of File Record (Same as IRS)

“B” Record Modified for Maryland Reporting

| FIELD POSITION | FIELD NAME | FIELD LENGTH | FIELD TYPE | FIELD DESCRIPTION |
|----------------|--------------------------------------|--------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| 1-700 | Same as IRS | 700 | ALPHA NUMERIC | Required. Same as IRS. |
| 701-712 | Maryland State Pickup | 12 | NUMERIC | For use by Maryland State Retirement System. Right justify and fill with zeros. |
| 713-714 | Filler | 2 | ALPHA NUMERIC | Maryland does not use this field. |
| 715-722 | Maryland Central Registration Number | 8 | NUMERIC | Required. Eight-digit Maryland Central Registration Number (Tax Withholding Account Number) |
| 723-734 | Maryland State Income Tax Withheld | 12 | NUMERIC | Required. <i>Total of state and local taxes withheld must be added together.</i> Do not report separately. Right justify and fill with zeros |
| 735-746 | Filler | 12 | ALPHA NUMERIC | Maryland does not use this field. |
| 747-748 | Combined Federal/State Code | 2 | NUMERIC | Constant “24” for Maryland. |
| 749-750 | Same as IRS | 2 | ALPHA NUMERIC | Required. Same as IRS. |
| | | 750 | | |

Rejected Media Maryland Error Codes

“RE” Record Error Codes

E00020 - RE TAX-YEAR < 1986 OR > 2008

The tax year in the RE record is less than 1986 or greater than 2008.

E00030 - RE TAX-YEAR NOT NUMERIC

The tax year in the RE record is not numeric.

E00040 - RE FEIN NOT NUMERIC

The FEIN in the RE record is not numeric.

E00050 - RE FEIN DOES NOT MATCH CR FEIN

The FEIN associated with the CR number in the RE record does not match the FEIN associated with the CR number in the Maryland master file.

E00060 - RE CR-NBR NOT FOUND ON CR MASTER

The Maryland Central Registration number in the RE record is not found in the Maryland master file.

E00070 - RE CR-NBR NOT NUMERIC OR = ZEROES

The Maryland Central Registration number in the RE record is not numeric or equals zeros.

E00080 - RE RECORD NOT FOUND BEFORE RS

The RE record is missing or not found before the RS record.

E00090 - RE RECORD NOT FOUND BEFORE RV

The RE record is missing or not found before the RV record, or the RE record is missing the “MD” state code.

E00100 - RE RECORD Agent Ind Code Not Equal 1 or Space

The RE record Agent Indicator Code contains an entry other than 1 or a space.

E00110 - RE RECORD Agent EIN not >= Zero

The RE record Agent for EIN is greater than or equal to zeros. When Agent Indicator Code equals 1, the EIN must be greater than zero. When Agent Indicator equals zero, the EIN must be zeros.

E00120 - RE RECORD 3rd Party Sick Indicator Not Equal 1 or zero

The RE record Third Party Sick Indicator Must equal the number 1 or zero.

E00130 - RE RECORD Date not > 0 or Not Equal YYYYMMDD

The RE record Date Sent field must be present and in YYYYMMDD format.

E00140 - RE RECORD Time not > 0 or Not Equal HHMMSSNN

The RE record Time Sent field must be present and in HHMMSSNN where NN = 100th second format.

“RS” Record Error Codes

S00010 - RS FEIN NOT NUMERIC

The FEIN in the RS record is not numeric.

S00020 - RS FEIN DOES NOT MATCH CR FEIN

The FEIN associated with the CR number in the RS record does not match the FEIN associated with the CR number in the Maryland master file.

S00030 - RS FEIN DOES NOT MATCH RE FEIN

The FEIN in the RS record does not match the FEIN in the RE record.

S00040 - RS CR-NBR DOES NOT MATCH RE CR-NBR

The Maryland Central Registration number in the RS record does not match the Maryland Central Registration number in the RE record.

S00050 - RS CR-NBR NOT FOUND ON CR MASTER

The Maryland Central Registration number in the RS record is not found in the Maryland master file.

S00060 - RS CR-NBR NOT NUMERIC OR = ZEROES

The Maryland Central Registration number in the RS record is not numeric or equals zeros.

S00070 - RS RECORD Date not > 0 or Not Equal YYYYMMDD

The RS record Date Sent field must be present and in YYYYMMDD format.

S00080 - RS RECORD Time not > 0 or Not Equal HHMMSSNN

The RS record Time Sent field must be present and in HHMMSSNN where NN = 100th second format.

“RV” Record Error Codes

V00010 - RV TAX-YEAR < 1986 OR > 2008

The tax year in the RV record is less than 1986 or greater than 2008.

V00020 - RV TAX-YEAR NOT NUMERIC

The tax year in the RV record is not numeric.

V00030 - RV FEIN NOT NUMERIC

The FEIN in the RV record is not numeric.

V00040 - RV FEIN DOES NOT MATCH CR FEIN

The FEIN associated with the CR number in the RV record does not match the FEIN associated with the CR number in the Maryland master file.

V00050 - RV FEIN DOES NOT MATCH RE FEIN

The FEIN in the RV record does not match the FEIN in the RE record.

V00060 - RV FEIN DOES NOT MATCH RS FEIN

The FEIN in the RV record does not match the FEIN in the RS record.

V00070 - RV CR-NBR DOES NOT MATCH RE CR-NBR

The Maryland Central Registration number in the RV record does not match the Maryland Central Registration number in the RE record.

V00080 - RV CR-NBR DOES NOT MATCH RS CR-NBR

The Maryland Central Registration number in the RV record does not match the Maryland Central Registration number in the RS record.

V00090 - SMART FEIN NOT MATCH CR FEIN OR SMART CR-NBR NOT MATCH CR CR-NBR

The FEIN or the CR number in the Maryland accounting system does not match the FEIN or CR number in the Maryland Central Registration master file.

V00100 - RV CR-NBR NOT FOUND ON SMART

The Maryland Central Registration number in the RV record is not found in Maryland’s accounting system.

V00110 - RV CR-NBR NOT FOUND ON CR MASTER

The Maryland Central Registration number in the RV record is not found in the Maryland master file.

V00120 - RV CR-NBR NOT NUMERIC OR = ZEROES

The Maryland Central Registration number in the RV record is not numeric or equals zeros.

V00130 - RV NBR-W2S-L1 DOES NOT MATCH SUM RS RECORDS

The number of W-2 forms, field 143 in the RV record, does not match the sum of W-2 forms contained in the RS records.

V00140 - RV NBR-W2S-L1 NOT NUMERIC

The number of W-2 forms, field 143 in the RV record, is not numeric.

V00150 - RV TOT-TAX-W2S-L3 DOES NOT MATCH SUM RS STATE-TAX-WH

The total state tax withheld on the W-2 forms, field 161 in the RV record, does not match the sum of state tax withheld contained in the RS record.

V00160 - RV TOT-TAX-W2S-L3 NOT NUMERIC

The total tax on the W-2 forms, field 161 in the RV record is not numeric.

V00170 - RV TOTAMT-WTHLD-L2 NOT NUMERIC

The total amount withheld, field 149 in the RV record is not numeric.

V00180 - RV RECORD NOT FOUND BEFORE NEXT RA

Submission sequence problem; The RV record was missing or was not found before the next RA record, or the RV record was missing state code of "24" in field 3.

V00190 - RV RECORD NOT FOUND BEFORE NEXT RE

Submission sequence problem; The RV record was missing or not found before the next RE record, or the RV record was missing state code of "24" in field 3.

V00200 - RV RECORD NOT FOUND BEFORE W2DATA-EOF

Submission sequence problem; The RV record was missing or not found before the W-2 data or end of file.

V00220 - RV RECORD WH TAX PAID – L3a not >= 0

The RV record MW508 Line 3A "Withholding Tax Paid this Year" must be greater than or equal to zero.

V00230 - RV RECORD Tax Exempt Credit – L3b not >= 0

The RV record MW508 Line 3B "Tax Exempt Credit" must be greater than or equal to zero.

V00240 - RV RECORD Tax Due Amount – L4 not >= 0

The RV record MW508 Line 4 "Amount Due With Return" must be greater than or equal to zero, or does not equal $L3 - (L3a + L3b)$.

V00250 - RV RECORD Overpayment – L5 not >= 0

The RV record MW508 Line 5 "Overpayment" must be greater than or equal to zero, or does not equal the positive value of $L3 - (L3a + L3b)$.

V00260 - RV RECORD Overpayment Credit – L6 not >= 0

The RV record MW508 Line 6 "Overpayment Credit" must be greater than or equal to zero but cannot exceed Line 5 - Overpayment.

V00270 - RV RECORD Overpayment Refund – L7 not >= 0

The RV record MW508 Line 7 "Overpayment Credit" must be greater than or equal to zero but cannot exceed Line 5 - Overpayment.

V00280 - RV RECORD Total Gross Md Payroll Amount not >= 0

The RV record MW508 "Total Gross Maryland Payroll Amount" must be greater than or equal to zero.

V00290 - RV RECORD Total File Indicator not > Y or N

The RV record MW508 field "Total File Indicator" must be equal to Y or N.

V00300 - RV RECORD Date not > 0 or Not Equal YYYYMMDD

The RE record Date Sent field must be present and in YYYYMMDD format.

V00310 - RV RECORD Time not > 0 or Not Equal HHMMSSNN

The RE record Time Sent field must be present and in HHMMSSNN where NN = 100th second format.