



COMPTROLLER  
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**2023**

**Maryland Employer  
Reporting of W2s  
Instructions and  
Specifications**

**October 2023**

**Revenue Administration Division**

**Annapolis, MD 21411-0001**

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## Document Change Log

Date	Page	Description
09/9/2022	page 4, 8, 39  page 6  page 7, 8, 13-24,30  page 5, 6, 39	<ul style="list-style-type: none"> <li>• Filing Deadline: January 31<sup>st</sup>, 2023.</li> <li>• Announcement – No Longer Accepting Diskettes/CDs</li> <li>• Previous years data (2020 and prior) must be submitted via SFTP</li> <li>• <b>New requirement to include the RW record.</b> No additional new record layout changes for tax year 2023.</li> <li>• The earliest year that you can submit using the Bulk Upload Application is tax year 2021.</li> </ul>

## Introduction

**Maryland law requires** that employers submit their annual Withholding reconciliation using the electronic format (to Bulk Upload or submit on media) if the total number of W2 statements meets or exceeds 25. We encourage all employers, regardless of the number of W2s, to file electronically.

The **annual filing deadline** of W2 wage/tax statements is **January 31st**. If the due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by the next business day.

The 2023 Maryland Employer Reporting of W2s Instructions and Specifications Handbook is designed to be used as a companion to the Social Security Administration (SSA) Publication No. 42-007 EFW2 Tax Year 2023. Since many functions of the Maryland employer-reporting program are similar to the SSA program, this handbook highlights the special requirements of the Maryland program.

For information concerning 1099 filing requirements refer to the 2023 Maryland Reporting of 1099s Instructions and Specifications.

## Filing Requirements for W2 Wage Data

Employers with 25 or more W2 forms to submit with the MW508 return must file electronically as described on the next page. Filing electronically may require the generation of an EFW2-format text file which is described in the Social Security Administration (SSA) Publication No. 42-007 EFW2 Tax Year 2023, "Specifications for Filing Forms W2 Electronically (EFW2)". Additionally, this document, "2023 Maryland Employer Reporting of W2s Instructions and Specifications" will have the necessary Maryland modifications.

Employers who fail to file the annual reconciliation electronically when the employer has 25 or more W2s, may incur a civil penalty of \$100 for each violation. Failure to comply with Section 13-706.1 of the Tax General Article, Annotated Code of Maryland may result in the stated penalty.

Employers who fail to properly submit each W2 are subject to a separate violation with a civil penalty of \$50 per W2. Failure to comply with Section 13-706 of the Tax General Article, Annotated Code of Maryland may result in the stated penalty.

For employers hiring payroll companies to submit their Employer Withholding Tax and Employee Reconciliation, there are two reminders:

- 1) Please supply the payroll company with accurate FEIN and CR numbers. You may call the Comptroller's office to verify these at 410-260-7980.
- 2) If there is a change in payroll company mid-year (or anytime), clearly and in writing, communicate the cut-off and start-up dates with both the old and the new payroll company. Duplicate filings on a Withholding Account are a burden on the employer, the employee, the payroll company and the State. This will have an impact on receipt of refunds for employees.

### 3 Options for Filing W2 Wage Statements Electronically

Once the EFW2-format file has been generated, there are three options with which the file may be submitted to the Maryland Revenue Administration. Options 1 and 2 are for tax years 2021, 2022, and 2023.

- Option 1: It may be bulk-uploaded via a standardized text file at our bFile website
- Option 2: It can be keyed at our bFile website if less than 250 W2s.
- Option 3: It may be uploaded via SFTP for tax years 2020 and earlier

#### Option 1 - bFile System - “W2 Bulk Upload Application”

The bFile system is our free online filing option located at [www.marylandtaxes.gov](http://www.marylandtaxes.gov) (<https://interactive.marylandtaxes.gov/Business/bFile/OSC/SelectApp.aspx>). bFile offers two free electronic options, the “W2 Bulk Upload Application” and the “File Withholding Reconciliation Application” which are described below. Do not submit paper MW508 or W2s when submitting electronically.

The “W2 Bulk Upload Application” allows the user (employer/payroll provider) to log on to our bFile system and upload a text file or a zipped text file, compiled in the required EFW2 format. The file may contain W2/MW508 information for multiple employers (see Electronic File/Records). The W2 Bulk Upload Application will automatically validate the data in the file. A confirmation number will be assigned once the valid file is uploaded. Files that are rejected will receive error codes with a description of the error.

Users are encouraged to use the **Bulk Upload Testing Application** to verify the integrity of the file prior to submitting their file through the Bulk Upload Application. It takes seconds to receive feedback as opposed to waiting 20 minutes or more for the production validation process. This application will indicate either an “Accepted” or “Rejected” file. A rejected file will have Error codes or a description of why the file rejected. This is only a test and based on the feedback, the user will either use the Bulk Upload Application to upload the accepted file or make corrections to the rejected file and test it again. There is no limit as to how many times a file can be tested using the Bulk Upload Testing application.

**After bulk uploading your file, you must return to view your submission history 20-60 minutes later to get official validation feedback.** Upon successful validation of the file, all the records are accepted, and the file will be processed for posting to your account. Check your submission history even if you have used the test application described above. Upon rejection of the file, all records are rejected, and a listing of the errors will be provided. For assistance with resolving errors for a rejected file, please reference the section “Maryland Reject Error Code Definitions” further in this guide. Please DO NOT mail in a rejected error file on media as it will go through the same validation process and result in a failed submission.

**Uploading Multiple Files** - A user may upload multiple files using the same logon ID but must wait until after the validation process has taken place to submit the next file.

## **Option 2 - bFile System- File Withholding Reconciliation (MW508 & W2 Forms)- Key in W2s**

The “File Withholding Reconciliation Application” allows the user (employer/payroll provider) to log on to our bFile system and manually enter their W2 and MW508 information. The user is prompted for information on each step and need only have the W2 and payroll information at their fingertips. This is ideal for companies that have 250 or less W2s to report; though, if necessary, the limit may be extended. The validation process for this method of submitting W2s is ongoing as the user keys in the requested data. A confirmation number will be assigned, and your submission is complete.

Both web-based electronic options are user-friendly. The user need only have a minimal knowledge of computer-based applications; instructions are clear and concise. For questions concerning logon issues, extending the W2 limit and error correction (see section “Most Common Errors to Avoid”), please email the Processing Control Section, Internet Unit at [efile\\_W2\\_1099\\_help@marylandtaxes.gov](mailto:efile_W2_1099_help@marylandtaxes.gov) or you may leave a voicemail at 410-260-7150, between the hours of 8a.m.-5p.m., M-F.

## **Option 3 – SFTP - Announcement – No Longer Accepting Diskettes or CDs**

**The Comptroller of Maryland no longer accepts magnetic media (Diskettes/ CDs). Please use one of the electronic submission options above.**

If you are not able to file your W2s via bFile Option 1 “W2 bulk upload” or Option 2 “key in your data” for Filing Year 2023 (Tax Year 2023), you may request approval to file via the Comptroller of Maryland secure server by either one of two SFTP (Secure File Transfer Protocol) methods:

- W2 Option A: Manually upload a text file to Comptroller of Maryland SFTP website
- W2 Option B: SFTP automated server to server transmission in which up to two IP address will be required to be whitelisted with Comptroller, State of Maryland

You can email [SecureTransmission@marylandtaxes.gov](mailto:SecureTransmission@marylandtaxes.gov) to request approval to obtain an SFTP 2023 Account info along with instructions for setup. In the email, please provide the following:

- Point of Contact Email address
- Business Name
- Point of Contact Name
- Point of Contact Number
- Reason why you are not able to W2 Bulk Upload or Key in your W2/MW508 info
- Business choice of (SFTP) either W2 Option A or W2 Option B or both
- No more than two IP Addresses if choosing Option B

## Electronic File Description and Record Types

Below is a description of the EFW2-format file\* for bulk uploading W2s and submitting the electronic MW508 return.

**This year there are 5 record types required: RA, RE, RW, RS and RV.**

**Each with a record length of 512 characters. Please read the detailed notes below.**

The RA record required by Maryland is identical to the RA record in the file required by the SSA Publication No. 42-007 EFW2 file. The RE, RS and RV records are particular to the Maryland W2 file. Your software may compile a single file that serves both federal file requirements and Maryland requirements. You may open your file using Windows Notepad to see these records once it has been generated.

<b>RA - Submitter Record</b>	(Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2023)
<b>RE - Employer Record</b>	(Modified record layout description)
<b>RW - Employer Record</b>	(Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2023)
<b>RS - State Record</b>	(Modified record layout description)
<b>RV - Total Record</b>	(Modified record layout description)

\*The electronic file that you create may be opened and viewed using Windows Notepad. It is helpful to click on the “View” menu header and check the “Status Bar” so that the column/line numbers appear at the bottom, right corner of the screen, below the left-right scroll bar. Also, click on the “Format” menu header to make sure Word Wrap is NOT checked.

Note:

- Multiple companies can be submitted in one file. If submitting for multiple companies, repeat each set of record types RE, RW, RS and RV, in this sequence for each company you are submitting, with only a single RA record at the beginning of the file.
- Data must be uppercase letters in ASCII.
- File should include record delimiters (CR- Carriage Return followed by LF – Line Feed). Each record delimiter must consist of a carriage-return/linefeed (CR/LF) and placed immediately following position 512. Do not place a record delimiter before the first record (RA) of the file. This is the same as stated in SSA Publication No. 42-007 EFW2 Tax Year 2023, section 7.3 Data Requirements.
- Each record type (RA, RE, RW, RS, RV) starts on a new row.
- Electronic files submitted by bulk upload may be compressed using 7-Zip, PKZIP or WinZip. Do not encrypt the submission with a password.

## Reminders for Tax Year 2023

1. The **annual filing deadline** of W2 wage/tax statements is **January 31<sup>st</sup>**.
2. **New requirement to include the RW record.**
3. Failure to include a date and time stamp in positions 497-512 of the 'RS' and 'RV' records will result in the data being rejected.
4. The "RS" record must include the Federal Employer Identification Number (FEIN) in positions 328-336. Failure to include your Federal Employer Identification Number (FEIN) will result in your data being rejected. Please see item 7 below.
5. The "RS" record must include the Maryland Central Registration Number (CRN) in positions 338-345. Failure to include your Maryland Central Registration Number (CRN) will result in your data being rejected. Please see item 7 below.
6. The "RV" record is the electronic version of the paper form, MW508, Annual Employer Reconciliation Return. The RV record contains all fields from the MW508 form and is a required record for a successful file validation.
7. Please indicate in the specific fields of the RV record whether you are requesting a refund or applying the overpayment as a credit. See the RV record format for the precise location of these fields. If you request a refund, please contact the Taxpayer Services Division.
8. If you outsource your payroll, please provide the transmitter/submitter with the **correct** Federal Employer Identification Number (FEIN) and the **correct** Maryland Central Registration (CRN) Number. The information is in the Employer Withholding Tax Returns Coupon Book. The use of "Sales and Use" account numbers or "Maryland Department of Labor" account numbers will cause your file to be rejected. Please contact Taxpayer Services at 410-260-7980, 8:30a.m.-4:30p.m., M-F if you need verification of your CRN.
9. If you file W2s and MW508 returns electronically, duplicate paper documents must not be filed. **This may result in erroneous balance due notices and/or penalty notices.**
10. Current and prior tax year data may be submitted; however, each tax year must be in a separate bFile submission. The 2023 Maryland record layout is the only acceptable format for both **current and back-year** W2 electronic submission.
11. In the "RV" record, the NAICS code (Business Activity Code) field positions 333-338 is a required 6-digit field (included on the paper MW508 for tax year 2023). **Blanks in these positions will cause your file to be rejected.** The North American Industry Classification System (NAICS) is the standard used by federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. To find your NAICS code, please reference <https://www.census.gov/naics/> (Census Bureau).
12. For Intuit users, the file name will be "W2REPORT" for W2 wage data. Do not add an extension (e.g., ".dat", ".bak"). The State cannot process PDF files, image files (JPG, GIF, PNG), Microsoft Excel spreadsheets or Microsoft Word documents.



## Most Common Errors to Avoid

- **Failure to combine the state and local taxes will be in the RS record (field 287-297). These amounts are to be combined and reported as “state tax withheld”. Failure to combine these can lead to erroneous balance due notices and/or penalty notices sent to employers and employees.**
- When using the Bulk Upload Application, failure to verify the submission history within 24 hours may result in the file not being processed.
- Failure to include the RA record will result in the file not being processed.
- Failure to modify the RS record to include the Federal Employer Identification Number (FEIN) in positions 328-33 will result in the file not being processed.
- Failure to modify the RS record to include the Central Registration Number (CRN) in positions 338-345 will result in the file not being processed.
- Failure to include the RV record containing the MW508 information will result in the file not being processed.
- Central Registration number not used or placed in the wrong location will result in the file not being processed.
- Use of the Unemployment Insurance number (10 digits) instead of the Maryland Central Registration number (8 digits) will result in the file not being processed.
- Use of the FEIN instead of the Maryland Central Registration number will result in the file not being processed. Submitting a file while using a different FEIN/CR than that Fein/CR for which withholding was paid will result in the file not being processed. PLEASE CHECK BOTH FEIN AND CR NUMBERS, VERIFYING THAT THESE WERE THE NUMBERS USED TO PAY WITHHOLDING TAX THROUGHOUT THE YEAR. Please be aware that the 8-digit Maryland CR number is *not* the first 8 digits of the FEIN.
- Unacceptable Formats: Uploading a PDF, Word document, image file or an Excel spreadsheet using the Bulk Upload Application online will result in the file being rejected. These are not acceptable formats. This will result in the error message “RA RECORD NOT FOUND ON FIRST LINE AS REQUIRED” (See section “Electronic File Records”. Any software product that claims to generate the EFW2 format will create a readable text (.txt) file using Windows Notepad. This file will be in the “Documents” folder on your PC if the software has been properly executed. Read all screens carefully following the instructions in the file generation process and watch *what* is being created and *where* it is placed on the PC.

- Bulk Upload Application Error message: “RA RECORD MUST BE AT LEAST 499” indicates that the record length for each row in the file is greater than 512 characters. The file may be missing record delimiters (CR- Carriage Return followed by LF – Line Feed). Each record delimiter must consist of a carriage-return/linefeed (CR/LF) and must be placed immediately following position 512. Do not place a record delimiter before the first record (RA) of the file. This is the same as stated in SSA Publication No. 42-007 EFW2 Tax Year 2023, section 7.3, Data Requirements.
- Failure to provide the 6-digit North American Industry Classification System (NAICS) will prevent the file from passing through the edit phase and the file will reject. The NAICS is the standard used by federal statistical agencies in classifying business establishments for collecting, analyzing, and publishing statistical data related to the U.S. business economy. If you do not know your NAICS code, please contact the census bureau or reference <http://www.census.gov/eos/www/naics/>.

## **Record Format Rules**

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

### **Alpha fields (Alphabetic characters and blanks only)**

- Left-justify and fill with blanks.

### **Numeric fields (Numeric characters only)**

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

### **Alpha/numeric fields (Alphabetic, numeric, blanks and special characters as allowed)**

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

### **Money fields**

- Must contain only numbers, no spaces.
- No punctuation.
- No signed amounts [negative signs (-) or positive signs(+)]
- Include both dollars and cents with the decimal point assumed (example: \$59.60 = 00000005960).
- 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 zeroes, no spaces.

Note: If SSA Publication No.42-007 EFW2 Tax Year 2023 instructs to use blanks for alpha/numeric fields, enter blanks unless Maryland specifies other.

## “RA” Record for Maryland Reporting

RA RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
1-2	Record Type	2	ALPHA	Required. Constant "RA."
3-11	Submitter's Employer ID Number	9	NUMERIC	Required. Enter the EIN of submitter.
12-19	User Identification Number	8	ALPHA NUMERIC	Required. Enter User ID.
20-23	Software Vendor Code	4	NUMERIC	Enter the numeric four-digit Software Vendor code assigned by the National Association of Computerized Tax Processors (NACTP), If you entered "99 Off the Shelf Software)" In the Software Vendor Code field in positions 36-37, enter the Software Vendor Code. Otherwise, fill with blanks
24-28	Blanks	5	ALPHA NUMERIC	Required. Fill with blanks.
29	Resub Indicator	1	NUMERIC	Required. Fill with zero.
30-35	Resub Wage File ID (WFID)	6	ALPHA NUMERIC	Required. Fill with blanks.
36-37	Software Code	2	NUMERIC	Enter one of the following codes to indicate the software used to create your file: <ul style="list-style-type: none"> <li>• 98 = In-House Program</li> <li>• 99 = Off-the-Shelf Software</li> </ul>
38-94	Company Name	57	ALPHA NUMERIC	Required. Enter Company Name. Left justify and fill with blanks.
95-116	Location Address	22	ALPHA NUMERIC	Enter the company's location address. Left justify and fill with blanks.
117-138	Delivery Address	22	ALPHA NUMERIC	Required. Enter the company's delivery address. Left justify and fill with blanks.
139-160	City	22	ALPHA NUMERIC	Required. Enter the company's city. Left justify and fill with blanks.
161-162	State Abbreviation	2	ALPHA	Required. Enter the company's state or commonwealth/territory. For a foreign address, fill with blanks.

RA RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
163-167	Zip Code	5	NUMERIC	Required. Enter the company's zip code. For a foreign address, fill with blanks.
168-171	Zip Code Extension	4	NUMERIC	Required. Enter the company's four-digit extension of the zip code. If not applicable, fill with blanks.
172-176	Blank	5	ALPHA NUMERIC	Required. Reserved for SSA use, fill with blanks.
177-199	Foreign State/Province	23	ALPHA NUMERIC	Required. Enter the company's foreign/state province. If not applicable, fill with blanks.
200-214	Foreign Postal Code	15	ALPHA NUMERIC	Required. Enter the company's foreign postal code. If not applicable, fill with blanks.
215-216	Country Code	2	ALPHA NUMERIC	Required. Use SSA Pub #42-007 EFW2 Tax Year 2022
217-273	Submitter Name	57	ALPHA NUMERIC	Required. Enter the name of the organization to receive error notification if this file cannot be processed. Left justify and fill with blanks.
274-295	Location Address	22	ALPHA NUMERIC	Required. Enter the submitter's location address. Left justify and fill with blanks.
296-317	Delivery Address	22	ALPHA NUMERIC	Required. Enter the submitter's delivery address. Left justify and fill with blanks.
318-339	City	22	ALPHA NUMERIC	Required. Enter the submitter's city. Left justify and fill with blanks.
340-341	State Abbreviation	2	ALPHA	Required. Enter the submitter's state or commonwealth/territory, Use postal abbreviations. For a foreign address fill with blanks.
342-346	Zip Code	5	NUMERIC	Required. Enter the submitter's zip code. For a foreign address, fill with blanks.
347-350	Zip Code Extension	4	NUMERIC	Required. Enter the submitter's four-digit extension of the zip code. If not applicable, fill with blanks.
351-355	Blank	5	ALPHA NUMERIC	Required. Fill with blanks. Reserved for SSA use.
356-378	Foreign	23	ALPHA NUMERIC	Required. If applicable,

RA RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
	State/Province			enter the submitter's foreign/state province. Left justify and fill with blanks. If not applicable, fill with blanks.
379-393	Foreign Postal Code	15	ALPHA NUMERIC	Required. If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Country Code	2	ALPHA NUMERIC	Required. Use SSA Pub #42-007 EFW2 Tax Year 2022
396-422	Contact Name	27	ALPHA NUMERIC	Required. Enter the name of the person to be contacted concerning processing problems. Left justify and fill with blanks.
423-437	Contact Phone Number	15	ALPHA NUMERIC	Required. Enter the contact's telephone number (including area code). Left justify and fill with blanks.
438-442	Contact Phone Extension	5	ALPHA NUMERIC	Required. Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	ALPHA NUMERIC	Required. Fill with blanks.
446-485	Contact E-Mail/Internet	40	ALPHA NUMERIC	Required. Enter the contact's e-mail/internet address. May be upper and lowercase
486-488	Blank	3	ALPHA NUMERIC	Required. Fill with blanks.
489-498	Contact Fax	10	ALPHA NUMERIC	Required. If applicable, enter contact's fax number (including area code). Otherwise fill with blanks.
499	Blank	1	NUMERIC	Required. Fill with blanks. Reserved for SSA use.
500	Preparer Code	1	ALPHA NUMERIC	Required. Use SSA Pub #42-007 EFW2 Tax Year 2022
501-512	Blank	12	ALPHA NUMERIC	Required. Fill with blanks. Reserved for SSA use.
		512		

**“RE” Record (Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2023)**

RE RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
1-2	Record Identifier	2	ALPHA	Required. Constant “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. <b>Enter the EIN under which tax payments were submitted.</b> Enter only numeric characters. Omit hyphens.
17-25	EIN for which third party Agent has made payments	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	Required. Enter 0. Maryland does not use this field.
27-30	Establishment Number	4	ALPHA NUMERIC	Required. Enter blanks. Maryland does not use this field.
31-39	Other EIN	9	ALPHA NUMERIC	Required. Enter blanks. 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 blanks.
97-118	Location Address	22	ALPHA NUMERIC	Required. Enter the employer’s location address. Left justify and fill with blanks.
119-140	Delivery Address	22	ALPHA NUMERIC	Required. Enter the employer’s delivery address. Left justify and fill with blanks.
141-162	City	22	ALPHA NUMERIC	Required. Enter the employer’s city. Left justify and fill with blanks.
163-164	State Abbreviation	2	ALPHA	Required. Enter the employer’s state or commonwealth/territory. Use the postal abbreviation. For a foreign address, fill with blanks.
165-169	Zip Code	5	NUMERIC	Required. Enter the employer’s zip code. For a foreign address, fill with

RE RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
				blanks.
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	Kind of Employer	1	ALPHA NUMERIC	Required. Enter blanks. Maryland does not use this field.
175-178	Blank	4	ALPHA NUMERIC	Required. Reserved for SSA use. Fill with blanks.
179-201	Foreign State/Province	23	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
202-216	Foreign Postal Code	15	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
217-218	Country Code	2	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
219	Employment Code	1	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
220	Tax Jurisdiction Code	1	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
221	Third-Party Sick Pay Indicator	1	NUMERIC	Required. If applicable, enter "1", else enter zero.
222-248	Employer Contact Name	27	ALPHA NUMERIC	Enter the name of the employer's contact. Left justify and fill with blanks.
249-263	Employer Contact phone Number	15	ALPHA NUMERIC	Enter the employer's contact telephone number (including area code). Left justify and fill with blanks.
264-268	Employer contact Phone Extension	5	NUMERIC	Enter the employer's contact telephone number. Left justify and fill with blanks.
269-278	Employer Contact Fax Number	10	NUMERIC	If applicable, enter the employer's contact fax number (including area code). Otherwise fill with blanks. <b>For U.S and U.S. territories only.</b>
279-318	Employer Contact E-Mail/Internet	40	ALPHA NUMERIC	Enter the employer's contact E-Mail/Internet address. This field may be upper and lower case.
319-496	Filler	178	ALPHA NUMERIC	Required. Maryland does not use this field. Fill with blanks.



RE RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
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***
		<b>512</b>		

\*\*\*NN in time means 100<sup>th</sup> of a second

**“RW” Record (Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2023)**

RW RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
1-2	Record Identifier	2	ALPHA NUMERIC	Constant “RW”
3-11	Social Security Number (SSN)	9	NUMERIC	This is a required field.  Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA.  Enter only numeric characters. Omit hyphens. May <u>not</u> begin with 666 or 9.  If no SSN is available, enter zeros (0).
12-26	Employee First Name	15	ALPHA NUMERIC	This is a required field.  Enter the employee's first name as shown on the Social Security card.  Left justify and fill with blanks.
27-41	Employee Middle Name or Initial	15	ALPHA NUMERIC	If applicable, enter the middle name or initial as shown on the Social Security card. Left justify and fill with blanks. Otherwise, fill with blanks.
42-61	Employee Last Name	20	ALPHA NUMERIC	This is a required field.  Enter the employee's last name as shown on the Social Security card.  Left justify and fill with blanks.
62-65	Suffix	4	ALPHA NUMERIC	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks
66-87	Location Address	22	ALPHA NUMERIC	Enter the employee's location address (Attention, Suite, Room Number, etc.).  Left justify and fill with blanks.
88-109	Delivery Address	22	ALPHA NUMERIC	Enter the employee's delivery address (Street or Post Office box).  Left justify and fill with blanks.
110-131	City	22	ALPHA NUMERIC	Enter the employee's city.  Left justify and fill with blanks.
132-133	State Abbreviation	2	ALPHA NUMERIC	Enter the employee's State or commonwealth/territory. Use a postal abbreviation from Appendix F. For a foreign address, fill with blanks.
134-138	ZIP Code	5	NUMERIC	Enter the employee's ZIP code.  For a foreign address, fill with

RW RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
				blanks.
139-142	ZIP Code Extension	4	NUMERIC	Enter the employee's four-digit extension of the ZIP code.  If not applicable, fill with blanks.
143-147	Blank	5		Fill with blanks. Reserved for SSA use.
148-170	Foreign State/ Province	23	ALPHA NUMERIC	If applicable, enter the employee's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	NUMERIC	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
186-187	Country Code	2	NUMERIC	If one of the following applies, fill with blanks:  One of the 50 States of the U.S.A. District of Columbia Military Post Office (MPO) American Samoa Guam Northern Mariana Islands Puerto Rico Virgin Islands  Otherwise, enter the applicable Country Code (see Appendix G).
188-198	Wages, Tips and Other Compensation	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.  Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
199-209	Federal Income Tax Withheld	22	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.  Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
210-220	Social Security Wages	4	NUMERIC	Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is Q (MGQE) or X (Railroad).  If Employment Code is H (Household) and the tax year is 1994 or later, the sum of this field and the Social Security Tips field must be <u>equal to or greater than</u> the annual Household minimum for the tax year being reported. Otherwise, report zeros. See Appendix H.

RW RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
				<p>The sum of this field and the Social Security Tips field should <u>not</u> exceed the annual maximum Social Security wage base for the tax year (\$160,200 for tax year 2023). See Appendix H.</p> <p>No negative amounts. Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p>
221-231	Social Security Tax Withheld	5	NUMERIC	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is Q (MGQE) or X (Railroad).</p> <p>If the Employment Code is <u>not</u> Q (MQGE) or X (Railroad) and the amount in this field is greater than zero, then the Social Security Wages field and/or the Social Security Tips field must be greater than zero.</p> <p>This amount should not exceed \$9,932.40 for tax year 2023.</p> <p>No negative amounts. Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p>
232-242	Medicare Wages and Tips	11	NUMERIC	<p>For years prior to tax year 1983, zero fill for all Employment Codes.</p> <p>Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is X (Railroad).</p> <p>If the Employment Code is H (Household) and the tax year is 1994 or later, this field must be <u>equal to or greater than</u> the annual Household minimum for the tax year being reported. Otherwise, fill with zeros. See Appendix H.</p> <p><u>For all other Employment Codes:</u> For tax years 1983 – 1993, do not exceed the annual maximum Medicare wage base for the tax year. See Appendix H. For tax years 1983 – 1990, if Social Security Wages and/or Social Security Tips are greater than zero, this amount must be equal to the sum of the Social Security Wages and Social Security Tips. For tax year 1991 and later, this</p>

RW RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
				<p>amount must equal or exceed the sum of the Social Security Wages and Social Security Tips.</p> <p>No negative amounts. Right justify and zero fill. This field is valid from 1983 through the current tax year.</p>
243-253	Medicare Tax Withheld	11	NUMERIC	<p>For tax years prior to 1983, zero fill for all Employment Codes.</p> <p>For tax year 1983 and later, zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is X (Railroad).</p> <p>Effective January 1, 2013, an employer is required to withhold a 0.9% additional Medicare Tax on any Medicare Wages and Tips or Railroad Retirement Act (RRTA) compensation it pays to an employee in excess of \$200,000 in a calendar year.</p> <p>No negative amounts. Right justify and zero fill. This field is valid from 1983 through the current tax year.</p>
254-264	Social Security Tips	11	NUMERIC	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is Q (MQGE) or X (Railroad).</p> <p>The sum of this field and Social Security Wages should <u>not</u> exceed the annual maximum Social Security wage base for the tax year (\$160,200 for tax year 2023.) See Appendix H.</p> <p>If Employment Code is H (Household) and the tax year is 1994 or later, the sum of this field and the Social Security Wages field must be <u>equal to or greater than</u> the annual Household minimum for the tax year being reported. Otherwise, report zeros. See Appendix H.</p> <p>No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.</p>
265-275	Blank	11		Fill with blanks. Reserved for SSA use.
276-286	Dependent Care Benefits	11	NUMERIC	<p>No negative amounts. Right justify and zero fill. This field is valid from 1990 through</p>

RW RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
				the current tax year.  Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
287-297	Deferred Compensation Contributions to Section 401(k) (Code D)	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year.  Does not apply to Puerto Rico employees.
298-308	Deferred Compensation Contributions to Section 403(b) (Code E)	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year.  Does not apply to Puerto Rico employees.
309-319	Deferred Compensation Contributions to Section 408(k)(6) (Code F)	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year.  Does not apply to Puerto Rico employees.
320-330	Deferred Compensation Contributions to Section 457(b) (Code G)	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year.  Does not apply to Puerto Rico employees.
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D) (Code H)	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year.  Does not apply to Puerto Rico employees.
342-352	Blank	11		Fill with blanks. Reserved for SSA use.
353-363	Nonqualified Plan Section 457 Distributions or Contributions	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 1990 through the current tax year.  Does not apply to Puerto Rico employees.
364-374	Employer Contributions to a Health Savings Account (Code W)	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 2004 through the current tax year.  Does not apply to Puerto Rico or Northern Mariana Islands employees.
375-385	Nonqualified Plan Not Section 457	11	NUMERIC	No negative amounts. Right justify and zero fill.

RW RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
	Distributions or Contributions			This field is valid from 1990 through the current tax year.  Does not apply to Puerto Rico employees.
386-396	Nontaxable Combat Pay (Code Q)	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 2005 through the current tax year.  Does not apply to Puerto Rico or Northern Mariana Islands employees.
397-407	Blank	11		Fill with blanks. Reserved for SSA use.
408-418	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 (Code C)	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.  Does not apply to Puerto Rico employees.
419-429	Income from the Exercise of Nonstatutory Stock Options (Code V)	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 2001 through the current tax year.  Does not apply to Puerto Rico employees.
430-440	Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan (Code Y)	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 2005 through the current tax year.  Does not apply to Puerto Rico or Northern Mariana Islands employees.
441-451	Designated Roth Contributions to a Section 401(k) Plan (Code AA)	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 2006 through the current tax year.  Does not apply to Puerto Rico employees.
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement (Code BB)	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 2006 through the current tax year.  Does not apply to Puerto Rico employees.
463-473	Cost of Employer-Sponsored Health Coverage (Code DD)	11	NUMERIC	No negative amounts. Right justify and zero fill. This field is valid from 2011 through the current tax year.  Does not apply to Puerto Rico or Northern Mariana Islands employees.
474-484	Permitted Benefits	11	NUMERIC	No negative amounts. Right justify

RW RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
	Under a Qualified Small Employer Health Reimbursement Arrangement (Code FF)			and zero fill. This field is valid from 2017 through the current tax year.
485	Blank	1		Fill with blanks. Reserved for SSA use.
486	Statutory Employee Indicator	1	ALPHA NUMERIC	Enter "1" for a statutory employee.  Otherwise, enter "0" (zero).
487	Blank	1		Fill with a blank. Reserved for SSA use.
488	Retirement Plan Indicator	1	ALPHA NUMERIC	Enter "1" for a retirement plan.  Otherwise, enter "0" (zero).
489	Third-Party Sick Pay Indicator	1	ALPHA NUMERIC	Enter "1" for a sick pay indicator.  Otherwise, enter "0" (zero).
490-512	Blank	23		Fill with blanks. Reserved for SSA use.



## “RS” Record Modified for Maryland Reporting

RS RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
1-2	Record Identifier	2	ALPHA	Required. Constant "RS."
3-9	Filler	7	ALPHA NUMERIC	Required. Maryland does not use this field. Fill with blanks.
10-18	Social Security Number	9	NUMERIC	Required. Enter the employee's SSN as shown on the original /replacement SSN card issued by SSA. If no SSN is available, enter zeros.
19-33	Employee First Name	15	ALPHA NUMERIC	Required. Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	ALPHA NUMERIC	Required. If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks.
49-68	Employee Last Name	20	ALPHA NUMERIC	Required. Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks.
69-72	Suffix	4	ALPHA NUMERIC	Required. Maryland does not use this field. Fill with blanks.
73-94	Location Address	22	ALPHA NUMERIC	Required. Enter the employee's location address. Left justify and fill with blanks.
95-116	Delivery Address	22	ALPHA NUMERIC	Required. Enter the employee's delivery address. Left justify and fill with blanks.
117-138	City	22	ALPHA NUMERIC	Required. Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	ALPHA	Required. Enter the employee's state or commonwealth/territory. For a foreign address fill with blanks.
141-145	Zip Code	5	NUMERIC	Required. Enter the employee's Zip code. For a foreign address, fill with blanks.
146-149	Zip Code Extension	4	NUMERIC	Required. Enter the employee's four-digit extension of the Zip code. If not applicable fill with blanks.
150-154	Blank	5	ALPHA NUMERIC	Required. Maryland does not use this field. Left justify and fill with blanks.
155-177	Foreign State/Province	23	Alpha Numeric	Required. Maryland does not use this field. Left justify and fill with blanks.
178-192	Foreign Postal Code	15	Alpha Numeric	Required. Maryland does not use this field. Left justify and fill with blanks.
193-194	Country Code	2	Alpha Numeric	Required. Maryland does not use this field. Left justify and fill with blanks.
195-196	Optional Code	2	Alpha Numeric	Required. Maryland does not use this field. Defined by state/local agency. Applies to Unemployment Reporting.

RS RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
197-202	Reporting Period	6	Alpha Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Alpha Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Alpha Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.
225-226	Numbers of Weeks worked.	2	Alpha Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.
227-234	Date first employed	8	Alpha Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.
235-242	Date of Separation	8	Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.
243-247	Blank	5	Alpha Numeric	Fill with blanks. Reserved for SSA use.
248-267	State Employer Account Number	20	Alpha Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.
268-273	Blank	6	Alpha Numeric	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Numeric	Required. Enter "24" for Maryland
276-286	State Taxable Wages	11	Numeric	Required. Right justify and zero fill.
287-297	State Income Tax Withheld (state and local taxes reported together)	11	Numeric	Required. <b>Total of state and local taxes withheld. Must be added together, (do not report separately).</b> Right justify and zero fill.
298-307	Other State Data - Maryland State Pick-up	10	Numeric	Required. For use by Maryland State Retirement System. Right justify and zero fill.
308-327	Blanks	20	Alpha Numeric	Required. Fill with blanks. 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	Blank	1	Alpha Numeric	Required. Fill with blanks. 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.

RS RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
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	Blanks	127	Alpha Numeric	Required. Maryland does not use this field. Fill with blanks.
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***
		<b>512</b>		

\*\*\*NN in time means 100<sup>th</sup> of a second

## “RV” Record Modified for Maryland Reporting

RV RECORD 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 blanks.
88-109	MW508- Employer – Street Address	22	Alpha Numeric	Required. Enter the employer's street address. Left justify and fill with blanks.
110-131	MW508- Employer Address –City	22	Alpha Numeric	Required. Enter the employer's city. Left justify and fill with blanks.
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 blanks.
143-148	MW508- Employer Number of W2s from Line 1a or Number of 1099's from Line 1b	6	Numeric	Required. Enter total number W2s/1099's 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 W2s from Line 3a or 1099's from Line 3b	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 3c	12	Numeric	Required. Enter the total withholding taxes paid this year. Right justify and zero fill.

RV RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
185-196	MW508- Employer Total Tax-Exempt Credits (Form MW508CR) from Line 3d	12	Numeric	Required. Enter total eligible business tax credits if you are a tax-exempt organization and as indicated on Form MW508CR. ** (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 3c and 3d 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 3c & 3d 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 blanks.
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 blanks.
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 the 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	MW508- Employer Partial File (Will you be submitting additional W2's?)	1	Alpha	Required: Enter "Y" for Yes, "N" for No  (For Partial Filers)
332	MW508- Employer Partial File (Will you be submitting	1	Alpha	Required: Enter "Y" for Yes, "N" for No  For Partial Filers)

RV RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
	additional 1099's?			
333-338	NAICS Code	6	Numeric	Required: North American Industry Classification System (Business Activity Code) Enter a 6-digit code. Right justify and zero fill.
339-496	Blank	158	Alpha Numeric	Required. MD does not use this field. Fill with blanks.
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		

\*\* MW508CR must be included with the media if credit is claimed.

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

## Third-Party Sick MW508 Reporting – How to Set Record Indicators

This is a synopsis of the electronic file Field Descriptions that are relevant to a MW508 file submitted by a third-party sick vendor. These Field Descriptions are taken from the Record Formats for RE, RS and RV records and have been placed here for reference. To check these fields in your EFW2 file, open the file in Windows Notepad; Under the in View menu header, check Status Bar so that you can find the field by column number and row number.

Keep in mind that you must use this third-party Field Description **ONLY IF** you are the paying agent. In this case the RE, RS and RV records should reference the Maryland Withholding Account (FEIN/CR) under which withholding taxes were paid.

The **RA** record has no Field Descriptions specific to third-party withholding agents; submitters should follow the SSA's Specifications for Filing Forms W2 Electronically to reflect the submitter's Federal Employer Identification Number FEIN).

### The RE record fields:

Field **7** should have a "1".

Field **8-16** should indicate the FEIN of the paying Agent (withholding tax payments must have been made to this FEIN and it must be an account registered with the State of Maryland).

Field **17-25** is for the **employer** FEIN (withholding tax payments must not have been made to this FEIN but made on behalf of this FEIN).

Field **221** should have a "1".

### The RS record fields:

Field **328-336** should be the FEIN of the **paying Agent**.

Field **338-345** should be the Central Registration number of the **paying Agent**.

### The RV record fields:

Field **14-22** should be the Fein of the **paying Agent**.

Field **23-30** should be the Central Registration number of the **paying Agent**.

# Resolving File Errors

## W2 Bulk Upload Testing Application in bFile

The bFile Services website provides a Test Link “W2 Bulk Upload Testing Application” to check your file for errors

(<https://interactive.marylandtaxes.gov/Business/bFile/OSC/SelectApp.aspx>).

If the file is rejected upon validation, the associated error message will report the line number and position (in Windows Notepad, it is ‘column’) of the error within your file so that it can be corrected.

## To View the Electronic File

Open the EFW2 file using Windows Notepad. Some hints to navigate this file to make corrections:

- Click on the View menu header and make sure the Status Bar is checked. This will allow for the Line number and Column number (example, Ln 1, Col 1) to appear at the bottom right corner of the screen, below the scroll bar that goes from left to right.
- Click on the Format menu header and make sure Word Wrap is unchecked.
- Use caution when adding/subtracting fields in each line, that the remainder of the line is held in position, such as time/data stamp at the end of each line should remain in column 497.

## QuickBooks Users’ Common Question

Do not upload QuickBooks’ EXCEL or PDF files. These are not acceptable formats. You must create a “W2REPORT” text file from QuickBooks and upload the text file online to bFile at

<https://interactive.marylandtaxes.gov/Business/bFile/OSC/SelectApp.aspx>.

There is neither a direct link nor an automated link to upload from QuickBooks to Comptroller, State of Maryland.

Please contact QuickBooks support for instructions on how to create the “W2REPORT” text file.



## Maryland Reject Error Code Definitions

### “RE” Record Error Code Definition

E00020 - RE TAX-YEAR < 1986 OR > 2023

The tax year in the RE record in positions 3-6 is less than 1986 or greater than 2023.

E00030 - RE TAX-YEAR NOT NUMERIC

The tax year in the RE record in positions 3-6 is not numeric.

**Hint:** May contain blanks

E00040 - RE FEIN NOT NUMERIC

The FEIN in the RE record in positions 8-16 is not numeric.

**Hint:** May contain blanks

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. Remove highlighted area.

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

The RE record Agent Indicator Code in position 7 contains an entry other than 1 or a space.

E00110 - RE RECORD Agent EIN not >= Zero

The RE record Agent for EIN in positions 17-25 is not greater than or equal to zeroes. When Agent Indicator Code equals 1, the EIN must be greater than zero. When Agent Indicator equals zero, the EIN must be blanks. See Field Description for field 17-25 in RE Record.

E00120 - RE RECORD 3<sup>rd</sup> Party Sick Indicator Not Equal 1 or zero

The RE record Third Party Sick Indicator in position 221 must equal the number 1 or zero.

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

The RE record Date Created field in positions 497-504 must be present and in YYYYMMDD format.

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

The RE record Time Created field in positions 505-512 must be present and in HHMMSSNN where NN = 100th second format.

## **“RS” Record Error Codes Definition**

### **S00010 - RS FEIN NOT NUMERIC**

The FEIN in the RS record in positions 328-336 is not numeric.

**Hint:** May contain blanks

### **S00020 - RS FEIN DOES NOT MATCH CR FEIN**

The FEIN in positions 328-336 associated with the CR number in positions 338-345 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 positions 328-336 in the RS record does not match the FEIN in positions 8-16 in the RE record.

### **S00050 - RS CR-NBR NOT FOUND ON CR MASTER**

The Maryland Central Registration number in the RS record in positions 338-345 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 in positions 338-345 is not numeric or equals zeroes.

**Hint:** May contain blanks

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

The RS record Date Created field in positions 497-504 must be present and in YYYYMMDD format.

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

The RS record Time Created field in positions 505-512 must be present and in HHMMSSNN where NN = 100thsecond format.

## **“RV” Record Error Codes Definition**

V00010 - RV TAX-YEAR < 1986 OR > 2023

The tax year in the RV record in positions 10-13 is less than 1986 or greater than 2023.

V00020 - RV TAX-YEAR NOT NUMERIC

The tax year in the RV record in positions 10-13 is not numeric.

V00030 - RV FEIN NOT NUMERIC

The FEIN in the RV record in positions 14-22 is not numeric.

V00040 - RV FEIN DOES NOT MATCH CR FEIN

The FEIN in positions 14-22 associated with the CR number in positions 23-30 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 positions 14-22 in the RV record does not match the FEIN in positions 8-16 in the RE record.

V00060 - RV FEIN DOES NOT MATCH RS FEIN

The FEIN in positions 14-22 in the RV record does not match the FEIN in positions 328-336 in the RS record.

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

The Maryland Central Registration number in positions 23-30 in the RV record does not match the Maryland Central Registration number in positions 338-345 in the RS record.

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

The FEIN in positions 14-22 or the CR number in positions 23-30 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 positions 23-30 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 positions 23-30 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 positions 23-30 in the RV record is not numeric or equals zeroes.

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

The number of W2 forms for Maryland, positions 143-148 in the RV record, does not match the sum of W2 forms contained in the RS records.

**Hint:** Verify that every Maryland W2 (RS) record has a MD State Code value of 24 in position 274. Software will not include in the total count of W2s the records that do not have a value of 24 in position 274.

V00140 - RV NBR-W2S-L1 NOT NUMERIC

The number of W2 forms, field 143 in the RV record, is not numeric in positions 143-148.

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

The total state tax withheld on the W2 forms, field 161 in the RV record, does not match the sum of state tax withheld contained in the RS record in positions 287-297.

**Hint:** Verify that every Maryland W2 (RS) record has a MD State Code value of 24 in position 274. Software will not include the state tax withheld for records that do not have a value of 24 in position 274.

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

The total tax on the W2 forms, field 161 in the RV record is not numeric in positions 161-172.

V00170 - RV TOTAMT-WTHLD-L2 NOT NUMERIC

The total amount withheld, field 149 in the RV record is not numeric in positions 149-160.

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 W2 data or end of file.

V00220 - RV RECORD WH TAX PAID – L3c not  $\geq 0$

The RV record MW508 Line 3c "Withholding Tax Paid this Year" must be greater than or equal to zero in positions 173-184.

V00230 - RV RECORD Tax Exempt Credit – L3d not  $\geq 0$

The RV record MW508 Line 3d "Tax Exempt Credit" must be greater than or equal to zero in positions 185-196.

V00240 - RV RECORD Tax Due Amount – L4 not  $\geq 0$

The RV record MW508 Line 4 "Amount Due with Return" must be greater than or equal to zero or does not equal  $L3 - (L3c + L3d)$  in positions 197-208.

V00250 - RV RECORD Overpayment – L5 not  $\geq 0$

The RV record MW508 Line 5 “Overpayment” must be greater than or equal to zero or does not equal the positive value of L3 – (L3c + L3d) in positions 209-220.

V00260 - RV RECORD Overpayment Credit – L6 not  $\geq 0$

The RV record MW508 Line 6 “Overpayment Credit” must be greater than or equal to zero but cannot exceed Line 5 – Overpayment in positions 221-232.

V00270 - RV RECORD Overpayment Refund – L7 not  $\geq 0$

The RV record MW508 Line 7 “Overpayment Credit” must be greater than or equal to zero but cannot exceed Line 5 – Overpayment in positions 233-244.

V00280 - RV RECORD Total Gross Maryland Payroll Amount not  $\geq 0$

The RV record MW508 “Total Gross Maryland Payroll Amount” must be greater than or equal to zero in positions 245-246.

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 in position 330.

V00300 - RV RECORD Partial File Indicator W2’s not = Y or N

The RV record MW508 field “Partial File Indicator W2’s” must be equal to Y or N in position 331.

V00310 - RV RECORD Partial File Indicator 1099’s not = Y or N

The RV record MW508 field “Partial File Indicator 1099’s” must be equal to Y or N in position 332.

V00320 - RV RECORD NAICS Code not Numeric

The RV record MW508 field “NAICS Code” must be numeric in positions 333 - 338.

V00330 - RV RECORD Date not  $> 0$  or Not Equal YYYYMMDD

The RV record Date Sent field must be present and in YYYYMMDD format in positions 497-504.

V00340 - RV RECORD Time not  $> 0$  or Not Equal HHMMSSNN

The RV record Time Sent field must be present and in HHMMSSNN where NN = 100th second format in positions 505-512.

## 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. It will never be the first 8 digits of the Federal ID number.

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

You can contact the Taxpayer Services Division by telephone at 410-260-7980 (8:00 a.m. to 4:30 p.m.) from Central Maryland, or 1-800-638-2937 from elsewhere, by e-mail at [taxhelp@marylandtaxes.gov](mailto:taxhelp@marylandtaxes.gov) 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.

### What is a NAICS code?

In the "RV" record, the NAICS code (Business Activity Code) field positions 333-338 is a required 6-digit field (included on the paper MW508 for tax year 2023).

**Blanks in these positions will cause your file to be rejected.** The North American Industry Classification System (NAICS) is the standard used by federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. To find your NAICS code, please reference <https://www.census.gov/naics/> (Census Bureau).

### Who can file paper wage and tax statements?

Employers having less than 25 W2 wage and tax statements to report may send a paper Form MW508 with paper copies of the W2 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 electronically?

No, we cannot process W2Cs or MW508As electronically. All W2Cs and MW508As must be submitted on paper to the address above or online at the Maryland Tax Connect web portal. Available after February 6, 2024. See [www.marylandtaxes.gov](http://www.marylandtaxes.gov) for more details.

### **Am I required to submit a test file?**

No, test files are not required, but are preferred. We recommend and encourage filers to submit a test file on our website using bFile W2 Bulk Upload Testing Application. If a test file is larger than 10MB, please call (410) 260-7150 to have size limitation increased. Test files will provide validation for proper format and identification of problems before production data is submitted, avoiding delays in processing.

### **Is there a filing deadline?**

The filing deadline for both W2 and 1099R wage and tax statements is January 31. If any due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by the next business day.

### **What is the earliest year I can submit using the Bulk Upload Application?**

The earliest year that can be submitted using the Bulk Upload Application is tax year 2020. If you have any submissions from tax years prior to 2020, you may request to submit through SFTP. (See: Page 6)

### **What information is included in the history file?**

The history file provides only the information that is submitted using the Bulk Upload Application. It does not include paper filing or files that were submitted via other methods.

### **Can I submit for multiple employers?**

Yes. Multiple employers can be submitted within one file. Be sure to include one set of record types in this sequence (RE, RW, RS, RV) for each employer.

### **What if I am having difficulty creating my W2 file?**

If you are having difficulty in creating your W2 file, please call us at (410) 260-7150 (8:00 a.m. to 4:30 p.m.), or email to [efile\\_W2\\_1099\\_help@marylandtaxes.gov](mailto:efile_W2_1099_help@marylandtaxes.gov). Every attempt will be made to assist you in resolving your problem.