



COMPTROLLER
of MARYLAND
Serving the People

2012
Maryland Employer
Reporting
of W-2s
Instructions and
Specifications

Peter Franchot, Comptroller
August 2012

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 statements meet or exceed 25. We encourage all employers to file electronically via b-File, our free online filing option on our website at www.marylandtaxes.com. bFile now offers two free electronic options, the W2 Bulk Upload application and the File Withholding Reconciliation data entry application.

The filing due date for W-2 wage and tax statements is the last day of February. If the due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by the next business day.

The 2012 Maryland Employer Reporting of W-2s Instructions and Specifications Handbook is designed to be used as a companion to the Social Security Administration Publication No.42-007 EFW2 Tax Year 2012. 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 2012 Maryland Reporting of 1099s Instructions and Specifications.

Maryland Magnetic Media Record Changes Tax Year 2012

There have been no changes to the record layouts for tax year 2012, however, all fields in all records are now required.

The 2012 Maryland record layout is the only acceptable format for both current and back year tax magnetic media submissions.

Enhancements for Tax Year 2012

The Bulk-Upload application is available allowing employers and transmitters to upload income tax withholding statements and W-2s electronically.

The W2 Bulk Upload Testing Application is available and will allow users to test their ability to upload and transmit their W2's and MW508's using a text or zip file.

Reminders for Tax Year 2012

Failure to include a date and time stamp in positions 497-512 of the 'RE', 'RS' and 'RV' records will result in the data being rejected.

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 for 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 is attached. Amounts reported on a paper Form MW508 are for paper submission only.

If you are expecting an overpayment it must be reported in the "RV" record. Please indicate as to whether you are requesting a refund or to apply as a credit. Refunds will be approved based on the request in the "RV" record.

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 or electronically, 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, CDs and b-File filings.

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.

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 25 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, but are preferred. We recommend and encourage filers to submit a test file on our website using b-file. If 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 W-2 and 1099R wage and tax statements is the last day of February. 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.

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, or email to lneighoff@comp.state.md.us or by fax to (410) 974-2274. Every attempt will be made to assist you in resolving your problem.

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 25 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 2012, 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

W2 Bulk Upload Application

The Maryland Revenue Administration Division's W2 Bulk Upload Application allows users (employers/payroll providers) to log in to our bFile system and upload a text file or zipped in the required EFW2 format. The data can contain W2 and MW508 information for multiple employers. There are header and footer records that delineate each employer. The application validates the data in the file using the same rules as required on current magnetic media submissions. Upon successful validation, all of the valid records are accepted. If the validation of the file fails, then records are rejected. The application will then provide an acknowledgment of those records that validated successfully and a listing of all the validation errors for those records that failed validation.

File Withholding Reconciliation Application

The Maryland Revenue Administration Division's File Withholding Reconciliation Application allows users (employers/payroll providers) to log in to our bFile system and data enter their W2s and their MW508. This is ideal for companies who have less than 250 W2s to report.

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. 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 the 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.

Separating the state and local taxes. These amounts are to be combined and reported as state tax withheld.

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 zeros.
- Fill unused fields with zeros.

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 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 2012 instructs to use blanks for alpha/numeric fields, enter blanks 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 LEGNTH | 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 | Required. Enter NACTP assigned code. |
| 24-28 | Filler | 5 | ALPHA NUMERIC | Required. Fill with blanks. |
| 29 | Resub Indicator | 1 | NUMERIC | Required. Fill with zero. |
| 30-35 | Resub Wage File ID | 6 | ALPHA NUMERIC | Required. Fill with blanks. |
| 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. Left justify and fill with blanks. |
| 95-116 | Location Address | 22 | ALPHA NUMERIC | Required. Enter the submitter's location address. Left justify and fill with blanks. |
| 117-138 | Delivery Address | 22 | ALPHA NUMERIC | Required. Enter the submitter's delivery address. Left justify and fill with blanks. |
| 139-160 | City | 22 | ALPHA NUMERIC | Required. Enter the submitter's city. Left justify and fill with blanks. |
| 161-162 | State Abbreviation | 2 | ALPHA | Required. Enter the submitter's 2 letter state abbreviation. For a foreign address, fill with blanks. |
| 163-167 | Zip Code | 5 | NUMERIC | Required. Enter the submitter's 5-digit zip code. For a foreign address, fill with blanks. |
| 168-171 | Zip Code Extension | 4 | NUMERIC | Required. Enter the submitter's four-digit extension of the zip code. If not applicable, fill with blanks. |
| 172-176 | Filler | 5 | ALPHA NUMERIC | Required. Reserved for SSA use, fill with blanks. |
| 177-199 | Foreign State/Province | 23 | ALPHA NUMERIC | Required. Enter submitter foreign/state province. If not applicable, fill with |

| | | | | |
|---------|-------------------------|----|---------------|--|
| | | | | blanks. |
| 200-214 | Foreign Postal Code | 15 | ALPHA NUMERIC | Required. Enter submitter 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 2012 |
| 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. Left justify and fill with blanks. |
| 296-317 | Delivery Address | 22 | ALPHA NUMERIC | Required. Enter submitter delivery address. Left justify and fill with blanks. |
| 318-339 | City | 22 | ALPHA NUMERIC | Required. Enter submitter city. Left justify and fill with blanks. |
| 340-341 | State Abbreviation | 2 | ALPHA | Required. Enter submitter 2 letter state abbreviation, otherwise fill with blanks. |
| 342-346 | Zip Code | 5 | NUMERIC | Required. Enter submitter 5 digit zip code, otherwise 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 | Filler | 5 | ALPHA NUMERIC | Required. Fill with blanks |
| 356-378 | Foreign State/Province | 23 | ALPHA NUMERIC | Required. Enter submitter foreign/state province. If not applicable, fill with blanks. |
| 379-393 | Foreign Postal Code | 15 | ALPHA NUMERIC | Required. Enter submitter foreign postal code. If not applicable, fill with blanks. |
| 394-395 | Country Code | 2 | ALPHA NUMERIC | Required. Use SSA Pub #42-007 EFW2 Tax Year 2012. |
| 396-422 | Contact Name | 27 | ALPHA NUMERIC | Required. Enter contact person name. Left justify and fill with blanks. |
| 423-437 | Contact Phone Number | 15 | ALPHA NUMERIC | Required. Enter contact person phone number. Left justify and fill with blanks. |
| 438-442 | Contact Phone Extension | 5 | ALPHA NUMERIC | Required. Enter contact person phone extension number, left justify and fill with blanks. |
| 443-445 | Filler | 3 | ALPHA NUMERIC | Required. Fill with blanks. |
| 446-485 | Contact E-Mail/Internet | 40 | ALPHA NUMERIC | Required. Enter contact person e-mail/internet address. May be upper and lowercase |
| 486-488 | Filler | 3 | ALPHA NUMERIC | Required. Fill with blanks. |
| 489-498 | Contact Fax | 10 | ALPHA NUMERIC | Required. Enter contact person's fax number, |

| | | | | |
|---------|---------------|-----|---------------|---|
| | | | | otherwise fill with blanks. |
| 499 | Filler | 1 | NUMERIC | Required. Fill with blanks. |
| 500 | Preparer Code | 1 | ALPHA NUMERIC | Required. Use SSA Pub #42-007 EFW2 Tax Year 2012. |
| 501-512 | Filler | 12 | ALPHA NUMERIC | Required. Fill with blanks. |
| | | 512 | | |

“RE” Record for Maryland Reporting

| FIELD POSITION | FIELD NAME | FIELD LENGTH | FIELD TYPE | FIELD DESCRIPTION |
|----------------|---|--------------|---------------|--|
| 1-2 | Record Type | 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. 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 | 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. 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 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 | Filler | 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. |
| 222-229 | Maryland Central Registration Number | 8 | NUMERIC | Required. Eight-digit Maryland Central Registration Number (Tax Withholding Account Number) |
| 230-496 | Filler | 267 | ALPHA NUMERIC | Required. Maryland does not use this field. Fill with blanks. |
| 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 | | |

***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. 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 card. 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. 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 | Filler | 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. Standard state abbreviation. |
| 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. Fill with blanks if not available. |
| 150-273 | Filler | 124 | ALPHA NUMERIC | Required. Maryland does not use this field. Fill with blanks. |
| 274-275 | Maryland State Code | 2 | NUMERIC | Required. Enter "24" for Maryland |

| | | | | |
|---------|--|------------|---------------|---|
| 276-286 | Maryland State Taxable Wages | 11 | NUMERIC | Required. Right justify and zero fill. |
| 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 zero fill. |
| 298-307 | Maryland State Pick-up | 10 | NUMERIC | Required. For use by Maryland State Retirement System. Right justify and zero fill. |
| 308-327 | Filler | 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 | Filler | 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. |
| 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 | 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*** |
| | | 512 | | |

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

“RV” Record Modified for Maryland Reporting

| FIELD POSITION | FIELD NAME | FIELD LEGNTH | 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 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. |

| | | | | |
|---------|--|-----|---------------|---|
| 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 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 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 | 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 | | |

** 500CR must be included with the media if credit is claimed. ***NN in time means 100th of a second

Error Codes for Maryland Rejected Media

“RE” Record Error Codes

E00020 - RE TAX-YEAR < 1986 OR > 2012

The tax year in the RE record in positions 3-6 is less than 1986 or greater than 2012

E00030 - RE TAX-YEAR NOT NUMERIC

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

E00040 - RE FEIN NOT NUMERIC

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

E00050 - RE FEIN DOES NOT MATCH CR FEIN

The FEIN associated with the CR number in the RE record in positions 8-16 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 in positions 222-229 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 in positions 222-229 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 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 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 blanks.

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

The RE record Third Party Sick Indicator in position 7 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

S00010 - RS FEIN NOT NUMERIC

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

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.

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

The Maryland Central Registration number in the RS record in positions 338-345 does not match the Maryland Central Registration number in positions 222-229 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 zeros.

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 = 100_msecond format.

“RV” Record Error Codes

V00010 - RV TAX-YEAR < 1986 OR > 2012

The tax year in the RV record in positions 10-13 is less than 1986 or greater than 2012.

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.

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

The Maryland Central Registration number in the RV record in positions 23-30 does not match the Maryland Central Registration number in positions 222-229 in the RE 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 NOT MATCH CR FEIN OR SMART CR-NBR 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 zeros.

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

The number of W-2 forms for Maryland, field 143 in the RV record, does not match the sum of W-2 forms contained in the RS records in positions 143-148.

V00140 - RV NBR-W2S-L1 NOT NUMERIC

The number of W-2 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 W-2 forms, field 161 in the RV record, does not match the sum of state tax withheld contained in the RS record in positions 161-172.

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 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 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 in positions 173-184.

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 in positions 185-196.

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) in positions 197-208.

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) in positions 209-220.

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 in positions 221-232.

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 in positions 233-244.

V00280 - RV RECORD Total Gross Maryland Payroll Amount not ≥ 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 Date not > 0 or Not Equal YYYYMMDD

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

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 in positions 505-512.

.