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2024

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

October 2024

Revenue Administration Division

Annapolis, MD 21411-0001

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Table of Contents

Document Change Log	3
Introduction	4
Filing Requirements for W2 Wage Data	4
Three New Options for Filing W2 Wage Statements Electronically	5
Option 1 – Maryland Tax Connect User - “Bulk File Uploads for EFW2 Files”	5
Option 2 – Maryland Transmitter User - “Bulk File Uploads for EFW2 Files’	5
Option 3 – Maryland Tax Connect System - “Key in W2’s and MW508’s”	6
Register as a Maryland Tax Connect user.	6
Electronic File Description and Record Types	7
Reminders for Tax Year 2024	8
Most Common Errors to Avoid	10
Record Format Rules	12
“RA” Record same as EFW2 format 42-007	13
“RE” Record Modified for Maryland Reporting	16
“RS” Record Modified for Maryland Reporting.....	18
“RW” Record same as EFW2 format 42-007***New Required Record Type.....	21
“RV” Record Modified for Maryland Reporting	32
Third-Party Sick Vendors who are not able to include the FEIN (that was registered with the Maryland withholding account) in the RE, RS, and RV Lines – See new record specification instructions	35
Resolving File Errors	36
W2 File Upload Testing Application in Maryland Tax Connect	36
To View Your Electronic File On Your Desktop.....	36
QuickBooks Users’ Common Question	36
NEW Maryland Reject Error Code Definitions	37
Frequently Asked Questions	51

Document Change Log

Date	Page	Description
10/01/2024	Page 4, 8	<ul style="list-style-type: none"> Annual Filing Deadline: January 31st, 2025.
	Page 5, 6	<ul style="list-style-type: none"> Three new Options for Filing EFW2 files electronically on new portal (Transmitter user bulk filing, MDTaxConnect user bulk filing, and Key-in)
	Pages 5, 8	<ul style="list-style-type: none"> The NEW Transmitter registration instruction will be available no later than mid November 2024 online at the new web portal “Maryland Tax Connect” site. Under ‘Quick Links’ click on User Guides and Tutorials.
	Page 36, 54	<ul style="list-style-type: none"> The NEW Transmitter TEST instructions will be available no later than mid November 2024 online at the new web portal “Maryland Tax Connect” site. Under ‘Quick Links’ click on User Guides and Tutorials.
	Page 8	<ul style="list-style-type: none"> No longer accepting W2 text files via SFTP.
	Page 21	<ul style="list-style-type: none"> “RW” Record same as EFW2 format 42-007***New Required Record Type.
	Page 35, 54	<ul style="list-style-type: none"> The new email address assistance with file uploads is efileW21099help@marylandtaxes.gov
	Page 37-52 Page 8,9,16,17,31,35,44 Page 53-54	<ul style="list-style-type: none"> NEW Maryland Reject Error Code Definitions Third-Party Vendor NEW Record Specification Instructions Frequently Asked Questions Updated

Introduction

Maryland law requires that employers submit their annual Withholding reconciliation using the electronic format 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 2024 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 2024. Since many functions of the Maryland employer-reporting program are like the SSA program, this handbook highlights the special requirements of the Maryland program.

For information concerning 1099 filing requirements refer to the 2024 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 2024, "Specifications for Filing Forms W2 Electronically (EFW2)". Additionally, this document, "2024 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.

There are two reminders when electronically submitting W2s for annual reconciliation:

- 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.

Three New Options for Filing W2 Wage Statements Electronically

There are three options for filing electronically W2/MW508 to Maryland Revenue Administration.

- Option 1: As a Maryland Tax Connect User with a withholding account you may upload an SSA Publication 42-007 formatted text file in the modified Maryland standard format.
- Option 2: Register as a Transmitter Bulk Filer at the web portal “Maryland Tax Connect” to upload an SSA Publication 42-007 formatted text file in the modified Maryland standard format.
- Option 3: W2s/MW508 can be keyed manually via our new web portal “Maryland Tax Connect” if less than 25 W2s.

Option 1 – Maryland Tax Connect User - “Bulk File Uploads for EFW2 Files”

All Maryland Tax Connect User who have a withholding account, can bulk file an IRS SSA Publication 42-007 EFW2 .txt file that is in the modified Maryland standard format. The EFW2 .txt file should only contain the employers of withholding accounts that the Maryland Tax Connect user has access. The new Bulk Filing and TEST instructions will be available no later than mid November 2024 online at www.mdtaxconnect.gov web portal under Quick Links\User Guides and Tutorials.

Option 2 – Maryland Transmitter User - “Bulk File Uploads for EFW2 Files”

If a payroll provider or a third party filing on behalf of employer(s) in which you do not have a Maryland Tax Connect User account, you will need to first register as a Transmitter user creating a new Transmitter user-id and password.

Register as a Transmitter user.

The Transmitter User Registration instructions will be available no later than mid November 2024 online at www.mdtaxconnect.gov web portal under Quick Links\User Guides and Tutorials.

There will be new Transmitter bulk filing Production and TEST instructions available no later than mid November 2024 online at www.mdtaxconnect.gov web portal under Quick Links\User Guides and Tutorials.

Option 3 – Maryland Tax Connect System - “Key in W2’s and MW508’s”

The web portal “Maryland Tax Connect” offers a third option for users to Key-in 1099s and MW508. It can be located at www.mdtaxconnect.gov.

The bFile W2 Withholding Reconciliation Key-In application will continue to be available only for viewing past W2 Withholding Reconciliation historical information.

Register as a Maryland Tax Connect user.

The option to key in W2’s and MW508 will require a registration as a Maryland Tax Connect user via the new “Maryland Tax Connect” web portal. The Maryland Tax Connect User Registration instruction is located online at the new web portal “Maryland Tax Connect” site. Under ‘Quick Links’ click on User Guides and Tutorials.

If you already have a Maryland Tax Connect user-id to file Maryland withholding taxes (MD Form 506), then this same Maryland Tax Connect user-id can be used to log in to key-in your W2(s) and MW508 Annual Reconciliation.

If you are responsible for keying W2(s)/MW508 and are not the primary “Maryland Tax Connect” user for filing the withholding taxes, you may require additional authorization from the primary “Maryland Tax Connect” user to grant you access to the business entity. Please reference the registration instructions for “Maryland Tax Connect users” under ‘Quick Links’ click on User Guides and Tutorials.

When keying in W2(s)/MW508, user(s) need only have the W2/MW508/payroll information at their fingertips. This is ideal for companies that have less than 25 W2s to report. After submission, a confirmation number will be assigned, and your submission is complete.

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. There are 5 record types: RA, RE, RS, RV, and RW each with a record length of 512 characters Please carefully read the detailed notes below.

The RA and RW records required by Maryland are identical to the RA and RW records 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.

RA - Submitter Record	(Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2024)
RE - Employer Record	(Modified record layout description)
RS - State Record	(Modified record layout description)
RW - Total Record	(Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2024)
RV - Total Record	(Modified record layout description)
RF, RO, & RT Records	These records are not required as part of the W2 file.

*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 for bulk transmitters. If submitting for multiple companies, repeat each set of record types RE, RS, RV, and RW 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 2024, section 7.3 Data Requirements.
- Each record type (RA, RE, RS, RW, RV) starts on a new row.
- Electronic files submitted by file upload may be compressed using 7-Zip, PKZIP or

WinZip. Do not encrypt the submission with a password.

Reminders for Tax Year 2024

1. The **annual filing deadline** of W2 wage/tax statements is **January 31st**.

bFile application will no longer be available. All bulk filers will be required to register as a Transmitter user at the new web portal “Maryland Tax Connect” The Transmitter registration instruction will be available no later than mid November 2024 online at the new web portal “Maryland Tax Connect” site. Under ‘Quick Links’ click on User Guides and Tutorials.

2. **Third-Party Vendors – please take note of new record specifications instructions for electronic W2 EFW2 format in the Maryland modified format.**
3. **No longer accepting W2 text files via SFTP as all tax years will be accepted on the new web portal “Maryland Tax Connect” as long as in the acceptable EFW2 modified Maryland current year format.**
4. 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.
5. 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.
6. 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.
7. 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.
8. If you are expecting to report an overpayment it must be indicated in the “RV” record. Please indicate in the specific fields whether you are requesting a refund or want to apply the overpayment as a credit. Refunds will be approved based on the request in the “RV” record. See the RV record format for the precise location of these fields.
9. 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.
10. 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.**

11. Current and prior tax year data may be submitted; however, each tax year must be in a separate submission. The 2024 Maryland record layout is the only acceptable format for both **current and back-year** W2 electronic submission.*
12. 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 2022). **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).
13. 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.**
- 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. 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.

- If 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 2022, 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 = 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 zeroes, no spaces.

Note: If SSA Publication No.42-007 EFW2 Tax Year 2024 instructs to use blanks for alpha/numeric fields, enter blanks unless Maryland specifies other.

“RA” Record same as EFW2 format 42-007

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"> • 98 = In-House Program • 99 = Off-the-Shelf Software
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.
163-167	Zip Code	5	NUMERIC	Required. Enter the company's zip code. For a foreign address, fill with blanks.

RA RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
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 State/Province	23	ALPHA NUMERIC	Required. If applicable, enter the submitter's foreign/state province. Left justify and fill with blanks. If not applicable, fill with blanks.

RA RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
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 Modified for Maryland Reporting

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. fill with blanks.
8-16	Employer Number (EIN)	9	NUMERIC	Required. Enter the EIN under which tax payments were submitted. Enter only numeric characters. Omit hyphens.
17-25	EIN of third-party Agent	9	NUMERIC	Optional. Enter Third-Party EIN, Otherwise, fill with blanks. Maryland does not use
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 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.

RE RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
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. Maryland does not use.
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. For U.S and U.S. territories only.
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.
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

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.
197-202	Reporting Period	6	Alpha Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.

RS RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
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. Total of state and local taxes withheld. Must be added together, (do not report separately). 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.
368-369	Employee Withholding Allowance	2	Numeric	Required. Number of exemptions claimed on Form W-4 Employee's Withholding Allowance Certificate. Right Justify.

RS RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
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***
		512		

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

“RW” Record same as EFW2 format 42-007*New Required Record Type**

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RW".
3-11	Social Security Number (SSN)	9	<p>This is a required field.</p> <p>Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA.</p> <ul style="list-style-type: none"> • Enter only numeric characters. • Omit hyphens. • May <u>not</u> begin with 666 or 9. <p>If no SSN is available, enter zeros (0).</p>
12-26	Employee First Name	15	<p>This is a required field.</p> <p>Enter the employee's first name as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p>
27-41	Employee Middle Name or Initial	15	<p>If applicable, enter the middle name or initial as shown on the Social Security card.</p> <p>Left justify and fill with blanks. Otherwise, fill with blanks.</p>
42-61	Employee Last Name	20	<p>This is a required field.</p> <p>Enter the employee's last name as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p>
62-65	Suffix	4	<p>If applicable, enter the employee's alphabetic suffix. For example: SR, JR</p> <p>Left justify and fill with blanks. Otherwise, fill with blanks</p>
66-87	Location Address	22	<p>Enter the employee's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
88-109	Delivery Address	22	Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks.
110-131	City	22	Enter the employee's city. Left justify and fill with blanks.
132-133	State Abbreviation	2	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	Enter the employee's ZIP code. For a foreign address, fill with blanks.
139-142	ZIP Code Extension	4	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	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	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
186-187	Country Code	2	<p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> • 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 <p>Otherwise, enter the applicable Country Code (see Appendix G).</p>
188-198	Wages, Tips and Other Compensation	11	<p>No negative amount s. Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</p>
199-209	Federal Income Tax Withheld	11	<p>No negative amounts. Right justify and zero fill.</p> <p>This field is valid from 1978 through the current tax year.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands</p>

			employees.
210-220	Social Security Wages	11	<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 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.</p> <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 2024). 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	11	<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 not Q (MGQE) 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 2024.</p> <p>No negative amounts.</p> <p>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	<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 equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, fill with zeros. See Appendix H.</p> <p>For all other Employment Codes:</p> <ul style="list-style-type: none"> • 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 amount must equal or exceed the sum of the Social Security Wages and Social Security Tips. <p>No negative amounts. Right justify and zero fill.</p> <p>This field is valid from 1983 through the current tax year.</p>

243-253	Medicare Tax Withheld	11	<p>For tax years prior to 1983, zero fill for all Employment Codes. 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. No negative amounts. Right justify and zero fill. This field is valid from 1983 through the current tax year.</p>
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RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
254-264	Social Security Tips	11	<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 2024.) 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.</p> <p>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	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, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
287-297	Deferred Compensation Contributions to Section 401(k) (Code D)	11	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	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.
RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
309-319	Deferred Compensation Contributions to Section 408(k)(6) (Code F)	11	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	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	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	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	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 Distributions or Contributions	11	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.

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
386-396	Nontaxable Combat Pay (Code Q)	11	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	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	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	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	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.

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement (Code BB)	11	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	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 Under a Qualified Small Employer Health Reimbursement Arrangement (Code FF)	11	No negative amounts. Right justify 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	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	Enter "1" for a retirement plan. Otherwise, enter "0" (zero).
489	Third-Party Sick Pay Indicator	1	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero). Maryland does not use.
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

“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 additional 1099's?)	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
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 Vendors who are not able to include the FEIN (that was registered with the Maryland withholding account) in the RE, RS, and RV Lines – See new record specification instructions

We are no longer requiring a Third-Party Sick indicator on the RS line.

If you are not able to meet these new required specification instructions, please email us at efileW21099help@marylandtaxes.gov for other options for submitting your files.

The RE record fields:

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

The RS record fields:

Field **328-336** should be the FEIN registered with the state of Maryland

Field **338-345** should be the Central Registration number registered with the state of Maryland.

The RV record fields:

Field **14-22** should be the FEIN registered with the state of Maryland

Field **23-30** should be the Central Registration number registered with the state of Maryland.

Resolving File Errors

W2 File Upload Testing Application in Maryland Tax Connect

The Maryland Tax Connect website provides a Test Link to check your file for errors. The Transmitter TEST instructions will be available no later than mid November 2024 online at the new web portal “Maryland Tax Connect” site. Under ‘Quick Links’ click on User Guides and Tutorials.

Entire file submission is rejected if there are any errors. If the file is rejected upon validation, the application an error code and error message.

To View Your Electronic File On Your Desktop

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 at Maryland Tax Connect Web Portal.

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.

NEW Maryland Reject Error Code Definitions

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
Submitter	RA	3	9	Submitter's Employer Identification Number (EIN)	A100065	Required Field Submitter's Employer Identification Number (EIN), Not Provided.
Submitter	RA	3	9	Submitter's Employer Identification Number (EIN)	A200120	Unexpected Value Provided For Field Submitter's Employer Identification Number (Ein).
Submitter	RA	38	57	Company Name	A100067	Required Field Company Name, Not Provided.
Submitter	RA	217	57	Submitter Name	A100063	Required Field Submitter Name, Not Provided.
Submitter	RA	296	22	Delivery Address	A100064	Required Field Delivery Address, Not Provided.
Submitter	RA	318	22	City	A100066	Required Field City, Not Provided.
Submitter	RA	340	2	State Abbreviation	A200121	Unexpected Value Provided For Field State Abbreviation.
Submitter	RA	342	9	ZIP Code and Extension	A100069	Required Field Zip Code And Extension Not Provided.
Submitter	RA	394	2	Country Code	A200122	Unexpected Value Provided For Field Country Code.
Submitter	RA	396	27	Contact Name	A100068	Required Field Contact Name, Not Provided.
Submitter	RA	423	20	Contact Phone Number	A100069	Required Field Contact Phone Number, Not Provided.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
EMPLOYER	RE	3	4	TAX YEAR	E00020	RE TAX-YEAR < 1986 OR > 2024 The tax year in the RE record in positions 3-6 is less than 1986 or greater than 2024
EMPLOYER	RE	3	4	TAX YEAR	E00030	RE TAX-YEAR NOT NUMERIC The tax year in the RE record in positions 3-6 is not numeric. Hint: May contain blanks
EMPLOYER	RE	7	1	Agent Indicator Code	E00100	The RE record Agent Indicator Code in position 7 contains an entry other than 1, 2, 3, or a space.
EMPLOYER	RE	8	9	Employer /Agent Identification Number (EIN)	E00040	The FEIN in the RE record in positions 8-16 is not numeric. Hint: May contain blanks
EMPLOYER	RE	8	9	Employer /Agent Identification Number (EIN)	E00050	The FEIN not found in master file.
EMPLOYER	RE	N/A	N/A	RE RECORD NOT FOUND BEFORE RS	E00080	The RE record is missing or not found before the RS record.
EMPLOYER	RE	N/A	N/A	RE RECORD NOT FOUND BEFORE RV	E00090	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.
EMPLOYER	RE	40	57	Employer Name	E100074	Required Field Employer Name, Not Provided.
EMPLOYER	RE	163	2	State Abbreviation	E200123	Unexpected Value Provided For Field State Abbreviation.
EMPLOYER	RE	217	2	Country Code	E200124	Unexpected Value Provided For Field Country Code.

EMPLOYER	RE	221	1	Third Party Sick	E00120	The RE record Third Party Sick Indicator in position 221 must equal the number 1 or zero.
EMPLOYER	RE	222	27	Employer Contact Name	E100070	Required Field Employer Contact Name, Not Provided.
EMPLOYER	RE	249	15	Employer Contact Phone Number	E100071	Required Field Employer Contact Phone Number, Not Provided.
EMPLOYER	RE	279	40	Employer Contact E-Mail/Internet	E100072	Required Field Employer Contact E-Mail/Internet, Not Provided.
EMPLOYER	RE	497	8	Date Created	E00130	The RE record Date Created field in positions 497-504 must be present and in YYYYMMDD format.
EMPLOYER	RE	497	8	Time Created	E00140	The RE record Time Created field in positions 505-512 must be present and in HHMMSSNN where NN = 100th second format.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
W-2	RS	248	20	State Employer Account Number	S100077	Required Field State Employer Account Number, Not Provided.
W2	RS	274	2	State Code	S200128	Unexpected Value Provided For Field State Code.
W-2	RS	274	2	State Code	S100078	Required Field State Code, Not Provided.
W-2	RS	276	11	State Taxable Wages	S100079	Required Field State Taxable Wages, Not Provided.
W2	RS	276	11	State Taxable Wages	S200129	Unexpected Value Provided For Field State Taxable Wages.
W-2	RS	287	11	State Income Tax Withheld	S100080	Required Field State Income Tax Withheld, Not Provided.
W2	RS	287	11	State Income Tax Withheld	S200130	Unexpected Value Provided For Field State Income Tax Withheld.
W-2	RS	309	11	Local Taxable Wages	S200131	Unexpected Value Provided For Field Local Taxable Wages.
W-2	RS	320	11	Local Income Tax Withheld	S200132	Unexpected Value Provided For Field Local Income Tax Withheld.
W-2	RS	328	9	Employer/Agent Identification Number (EIN)	S00010	The FEIN in positions 328-336 in the RS record does not match the FEIN in positions 8-16 in the RE record.
W2	RS	338	8	Maryland Central Registration Number	S00060	Required Maryland Central Registration Number, Not Provided
W2	RS	338	8	Maryland Central Registration Number	S00020	The combined Maryland Central Registration number in the RS record in positions 338-345 and FEIN in positions 8-16 in the RE record were found but were not associated

						to the same entity.
W2	RS	338	8	Maryland Central Registration Number	S00050	The Maryland Central Registration number in the RS record in positions 338-345 is not found in the Maryland master file.
W2	RS	497	8	Date Created	S00070	The RS record Date Created field in positions 497-504 must be present and in YYYYMMDD format.
W2	RS	497	8	Time Created	S00080	The RS record Time Created field in positions 505-512 must be present and in HHMMSSNN where NN = 100thsecond format.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
W2	RW	3	9	Social Security Number (SSN)	W100091	Required Field Social Security Number (SSN), Not Provided.
W2	RW	12	15	Employee First Name	W100089	Required Field Employee First Name, Not Provided.
W2	RW	42	20	Employee Last Name	W100092	Required Field Employee Last Name, Not Provided.
W2	RW	132	2	State Abbreviation	W200133	Unexpected Value Provided For Field State Abbreviation.
W2	RW	186	2	Country Code	W200134	Unexpected Value Provided For Field Country Code.
W2	RW	188	11	Wages, Tips and Other Compensation	W200135	Unexpected Value Provided For Field Wages, Tips And Other Compensation.
W2	RW	199	11	Federal Income Tax Withheld	W200136	Unexpected Value Provided For Field Federal Income Tax Withheld.
W2	RW	199	11	Federal Income Tax Withheld	W100090	Required Field Federal Income Tax Withheld, Not Provided.
W2	RW	210	11	Social Security Wages	W200137	Unexpected Value Provided For Field Social Security Wages.
W2	RW	221	11	Social Security Tax Withheld	W200138	Unexpected Value Provided For Field Social Security Tax Withheld.
W2	RW	232	11	Medicare Wages and Tips	W200139	Unexpected Value Provided For Field Medicare Wages And Tips.
W2	RW	243	11	Medicare Tax Withheld	W200140	Unexpected Value Provided For Field Medicare Tax Withheld.
W2	RW	254	11	Social Security Tips	W200141	Unexpected Value Provided For Field Social Security Tips.
W2	RW	276	11	Dependent Care	W200142	Unexpected Value

				Benefits		Provided For Field Dependent Care Benefits.
W2	RW	353	11	Nonqualified Plan Section 457 Distributions or Contributions	W200143	Unexpected Value Provided For Field Nonqualified Plan Section 457 Distributions Or Contributions.
W2	RW	486	1	Statutory Employee Indicator	W200144	Unexpected Value Provided For Field Statutory Employee Indicator.
W2	RW	488	1	Retirement Plan Indicator	W200145	Unexpected Value Provided For Field Retirement Plan Indicator.
W2	RW	489	1	Third-Party Sick Pay Indicator	W200146	Unexpected Value Provided For Field Third-Party Sick Pay Indicator. Maryland does not use.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
508	RV	3	2	State Code	V00180	Required State Code, Not Provided on RV record
508	RV	5	5	State Record Type	V00190	Required State Record Type, Not Provided on RV record
508	RV	10	4	MW508 Employer – Tax Year	V00010	RV TAX-YEAR < 1986 OR > 2024 The tax year in the RV record in positions 10-13 is less than 1986 or greater than 2024.
508	RV	10	4	MW508 Employer – Tax Year	V00020	RV TAX-YEAR NOT NUMERIC The tax year in the RV record in positions 10-13 is not numeric.
508	RV	14	9	MW508 Employer Identification Number	V00030	RV FEIN NOT NUMERIC The FEIN in the RV record in positions 14-22 is not numeric.
508	RV	14	9	MW508 Employer Identification Number	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.
508	RV	14	9	MW508 Employer Identification Number	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.

508	RV	14	9	MW508 Employer Identification Number	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.
508	RV	14	9	MW508 Employer Identification Number	V00070	The FEIN on the RV record in positions 14 - 25 is not found in the Maryland master file.
508	RV	23	8	MW508- Central Registration Number	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.
508	RV	23	8	MW508- Central Registration Number	V00110	The Maryland Central Registration number on the RV record in positions 23-30 is not found in the Maryland master file.
508	RV	31	57	MW508 Employer Name	V00350	Required Employer Name, Not Provided on RV record
508	RV	88	22	MW508 Employer Street Address	V00360	Required Employer Street Address, Not Provided on RV record
508	RV	110	22	MW508 Employer Address City	V00370	Required Employer Address City, Not Provided on RV record
508	RV	132	2	MW508 Employer Address State	V00380	Required Employer Address State, Not Provided on RV record
508	RV	134	5	MW508 Employer Address Zip Code	V00390	Required Employer Address Zip Code, Not Provided on RV record

508	RV	143	6	MW508- Employer Number of W2s from Line 1a or Number of 1099's from Line 1b	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.
508	RV	143	6	MW508- Employer Number of W2s from Line 1a or Number of 1099's from Line 1b	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.
508	RV	149	11	MW508- Employer Total Amount of Taxes Reported from Line 2	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.
508	RV	149	12	MW508- Employer Total Amount of Taxes Reported from Line 2	V00170	RV TOTAMT-WTHLD-L2 NOT NUMERIC The total amount withheld, field 149 in the RV record is not numeric in positions 149-160.
508	RV	161	12	MW508-Employer Total Tax Withheld as shown on W2s from Line 3a or 1099's from Line 3b	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.
508	RV	173	12	MW508-Enter total withholding tax paid this year from Line 3c	V00220	RV RECORD WH TAX PAID – L3c not >= 0 The RV record MW508 Line 3c “Withholding Tax Paid this Year” must be greater than or equal to zero in positions 173-184.
508	RV	185	12	MW508- Employer Total Tax-Exempt Credits (Form MW508CR) from Line 3d	V00230	RV RECORD Tax Exempt Credit – L3d not >= 0 The RV record MW508 Line 3d “Tax Exempt Credit” must be greater than or equal to zero in positions 185-196.
508	RV	197	12	MW508-Employer Amount Tax Due from Line 4	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 – (L3c + L3d) in positions 197-208.
508	RV	209	12	MW508-Employer Overpayment from Line 5	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 – (L3c + L3d) in positions 209-220.

508	RV	221	12	MW508-Employer – Amount of Overpayment to be applied as credit to your account from Line 6	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.
508	RV	233	12	MW508- Employer- Amount of Overpayment to be refunded from Line 7	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.
508	RV	245	12	MW508-Employer Gross Payroll from amount in box	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.
508	RV	330	1	MW508-Employer Total File Indicator (Is this a complete filing?)	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.
508	RV	331	1	MW508- Employer Partial File (Will you be submitting additional W2’s?)	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.

508	RV	332	1	MW508- Employer Partial File (Will you be submitting additional 1099's?)	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.
508	RV	333	6	NAICS Code	V00320	RV RECORD NAICS Code not Numeric The RV record MW508 field "NAICS Code" must be numeric in positions 333 - 338.
508	RV	497	8	Date Created	V00330	The RV record Date Created field in positions 497-504 must be present and in YYYYMMDD format.
508	RV	497	8	Time Created	V00340	The RV record Time Created field in positions 505-512 must be present and in HHMMSSNN where NN = 100th second format.

RF, RO, & RT Records

We do not recommend that these record types be included in the W2 file. These records are not required as part of the W2 file, but if these records are included in The file edit checks will be performed on them.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
W2	RT	3	7	Total Number of RW Records	T100084	Required Field Total Number of RW Records, Not Provided.
W2	RF	8	9	Number of RW Records	F100076	Required Field Number of RW Records, Not Provided.
W2	RT	10	15	Total Wages, Tips and Other Compensation	T100081	Required Field Total Wages, Tips and Other Compensation, Not Provided.
W2	RO	12	11	Allocated Tips	O200127	Unexpected Value Provided For Field Allocated Tips.
W2	RT	25	15	Total Federal Income Tax Withheld	T100083	Required Field Total Federal Income Tax Withheld, Not Provided
W2	RT	40	15	Total Social Security Wages	T100085	Required Field Total Social Security Wages, Not Provided.
W2	RT	55	15	Total Social Security Tax Withheld	T100086	Required Field Total Social Security Tax Withheld, Not Provided.
W2	RT	70	15	Total Medicare Wages and Tips	T100087	Required Field Total Medicare Wages and Tips, Not Provided.
W2	RT	85	15	Total Medicare Tax Withheld	T100088	Required Field Total Medicare Tax Withheld, Not Provided
W2	RT	100	15	Total Social Security Tips	T100082	Required Field Total Social Security Tips, Not Provided.

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.

You can apply at Maryland Tax Connect on Comptrollers website. Click on 'Register a Business in MD' under 'Quick Links'.

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 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.

Maryland is no longer accepting CD/Diskettes

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 2024).

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?

All W2Cs and MW508As may be filed via the portal Maryland Tax Connect.

Am I required to submit a test file?

No, test files are not required, but are preferred. We recommend and encourage filers to submit test files. The Transmitter TEST instructions will be available no later than mid November 2024 online at the new “Maryland Tax Connect” web portal. Under ‘Quick Links’ click on User Guides and Tutorials.

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 File Upload Application?

The File Upload Application accepts all years. All files from any year can be uploaded to the Maryland Tax Connect File Upload system.

What information is included in the history?

The history provides only the information that is submitted using the Maryland Tax Connect W2 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 (RA, RE, RS, RW, 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 efileW21099help@marylandtaxes.gov. Every attempt will be made to assist you in resolving your problem.