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# 2019

## Maryland Employer Reporting of W2s Instructions and Specifications

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**Revenue Administration Division**

**Annapolis, MD 21411-0001**

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## Document Change Log

Date	Page	Description
06/06/2019	Page 4, 8 Pages 12-23 Page 32	<ul style="list-style-type: none"><li data-bbox="596 283 1096 315">• Filing Deadline: January 31<sup>st</sup>, 2020.</li><li data-bbox="596 359 1339 390">• There are no record layout changes for 2019 Tax Year.</li><li data-bbox="596 434 1328 506">• The earliest year that can be submitted using the Bulk Upload Application is tax year 2017.</li></ul>

## Introduction

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

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

The 2019 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 2019. 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 2019 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 2019, "Specifications for Filing Forms W2 Electronically (EFW2)". Additionally, the 2019 Maryland Employer Reporting of W2s Instructions and Specifications would have the necessary Maryland modifications, as mentioned in the Introduction.

Employers failing to file electronically (with 25 or more W2s) may incur a penalty of \$100 for each violation. Each W2 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.

A word of advice; for employers hiring payroll companies to submit their Employer Withholding Tax and Employee Reconciliation, there are two reminders:

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

## 3 Options for Electronic Filing of W2 Wage Information

### Media (Diskettes and CDs)

Once the EFW2-format file has been generated, there are two options with which the file may be submitted to the Maryland Revenue Administration. It may be copied onto a 3 1/2-inch diskette or CD or it may be bulk-uploaded on our website as described under bFile System below.

Within the Processing Control Section, the Magnetic Media team will receive your media and put it through a validation process. Please note that the media becomes the property of the State and will not be returned. You will be notified if the data is not valid and given 60 days to correct and resubmit your file. If media is the chosen option, please follow these guidelines:

- Diskettes must be double-sided, double-density or high-density, MS-DOS version or compatible operating system.
- Files cannot be transmitted using thumb drives; files on this media will not be processed.
- All diskettes and CDs will be scanned for viruses before submission.
- Only *one* file name is allowed. The file name must be "W2REPORT" for W2 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 (W2 or 1099). A contact number and name are helpful if the media arrives damaged.
- 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 2019, section 7.3 Data Requirements.
- View the file using Windows Notepad prior to copying onto media to verify that each record type (RA, RE, RS, RV) **starts on a new row**.
- Multiple companies can be submitted within one file. Be sure to repeat record types (RE, RS and RV - in this sequence) for each company.
- Files may be compressed using 7-Zip, PKZIP or WinZip. Please indicate on label if the file is zipped and how the password (if any) will be sent.
- Maryland no longer accepts cartridges or tapes of any sort.

- Please **do not** mail a paper copy of MW508/W2s if you have filed electronically.

## **bFile System**

The bFile system is our free online filing option located at [www.marylandtaxes.gov](http://www.marylandtaxes.gov) (<https://interactive.marylandtaxes.gov/Business/bFile/OSC/SelectApp.aspx>). bFile offers two free electronic options, the “W2 Bulk Upload Application” and the “File Withholding Reconciliation Application” which are described below. No paper MW508 or W2s are needed when submitting electronically.

### **“W2 Bulk Upload Application”**

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

Users are encouraged to use the **Bulk Upload Testing Application** to verify the integrity of the file prior to submitting their file to the Bulk Upload Application. It takes seconds to receive feedback as opposed to waiting 20 minutes or more for the production validation process.

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

Additionally, any user may upload multiple files using the same logon ID but must wait until after the validation process has taken place to submit the next file. Separate logon IDs may be created if needed.

### **“File Withholding Reconciliation (MW508 and W2 Forms)” - Key in Your W2s**

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

Both web-based electronic options are user-friendly. The user need only have a minimal knowledge of computer-based applications; the user instructions are clear and concise. For questions concerning logon issues, extending the W2 limit and error correction (see section

“Most Common Errors to Avoid”), you may contact Processing Control Section, Magnetic Media Unit or Internet Unit at 410-260-7150, 8a.m.-5p.m., M-F.

## Electronic File/Records

Below are the Maryland records in the EFW2-format file\* for reporting of W2s and submission of the electronic MW508. These required records must be 512 bytes and are described in detail further in this document. The RA record required by Maryland is identical to the RA record in the file required by the SSA Publication No. 42-007 EFW2 file. The RE, RS and RV records are particular to the Maryland W2 file. Your software may compile a single file that serves both federal file requirements and Maryland requirements. You may open your file using Windows Notepad to see these records once it has been generated.

<b>RA - Submitter Record</b>	(Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2019)
<b>RE - Employer Record</b>	(Modified record layout description)
<b>RS - State Record</b>	(Modified record layout description)
<b>RV - Total Record</b>	(Modified record layout description)

Note:

- Multiple companies can be submitted in one file. If submitting for multiple companies, repeat each set of record types RE, RS and RV, in this sequence for each company you are submitting, with only a single RA record at the beginning of the file.
- Data must be uppercase letters in ASCII.
- File should include record delimiters (CR- Carriage Return followed by LF – Line Feed). Each record delimiter must consist of a carriage-return/linefeed (CR/LF) and placed immediately following position 512. Do not place a record delimiter before the first record (RA) of the file. This is the same as stated in SSA Publication No. 42-007 EFW2 Tax Year 2019, section 7.3 Data Requirements.
- Each record type (RA, RE, RS, RV) starts on a new row.
- Electronic files submitted by either media or bulk upload may be compressed using 7-Zip, PKZIP or WinZip. Please indicate how the password (if any) will be sent.

\*The electronic file that you create may be opened and viewed using Windows Notepad. It is helpful to click on “View” tab 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” tab to make sure Word Wrap is NOT checked.



## Reminders for Tax Year 2019

1. The **annual filing deadline** of W2 wage/tax statements is **January 31<sup>st</sup>**.
2. 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.
3. The "RS" record must include the Employer Identification Number (EIN) in positions 328-336. Failure to include your Employer Identification Number (EIN) will result in your data being rejected.
4. The "RS" record must include the Central Registration Number (CRN) in positions 338-345. Failure to include your Central Registration Number (CRN) will result in your data being rejected. Please see item 6 below.
5. 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.
6. 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 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.
7. If you outsource your payroll, please provide the transmitter/submitter with the **correct** Federal Employer Identification Number (FEIN) and the **correct** Maryland Central Registration (CR) Number. The information is located in the Employer Withholding Tax Returns Coupon Book. 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 a confirmation of your CRN.
8. If you file returns on media or electronically, duplicate paper documents must not be filed. **This may result in erroneous balance due notices and/or penalty notices.**
9. The Comptroller of Maryland will only accept media by 3½-inch diskettes or CDs. No thumb drives are accepted.
10. Current and prior year data may be submitted in the same shipment; however, each tax year must be on separate media or in a separate bFile submission. The 2019 Maryland record layout is the only acceptable format for both **current and back-year** W2 electronic submission.
11. In the "RV" record, the NAICS code (Business Activity Code) field positions 333-338 is a required 6-digit field (included on the paper MW508 for tax year 2019). **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 <http://www.census.gov/eos/www/naics/> (Census Bureau).

## Most Common Errors to Avoid

- **Failure to combine the state and local taxes will be in the RS record (field 287-297). These amounts are to be combined** and reported as “state tax withheld”. **Failure to combine these can lead to erroneous balance due notices and/or penalty notices sent to employers and employees.**
- When using the Bulk Upload Application, failure to verify the submission history within 24 hours may result in the file not being processed.
- Failure to include the RA record will result in the file not being processed.
- Failure to modify the RS record to include the Federal Employer Identification Number (FEIN) in positions 328-33 will result in the file not being processed.
- Failure to modify the RS record to include the Central Registration Number (CRN) in positions 338-345 will result in the file not being processed.
- Failure to include the RV record containing the MW508 information will result in the file not being processed.
- Central Registration number not used or placed in the wrong location will result in the file not being processed.
- Use of the Unemployment Insurance number instead of the Maryland Central Registration number 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 CR number is *not* the first 8 digits of the Fein.
- Sending a file on media that has failed in the Bulk Upload process will also result in the file not being processed. This will not fix the error. See section “Maryland Reject Error Code Descriptions”.
- Unacceptable Formats: Sending a PDF, Word or an Excel file on media will result in the file not being processed. Do not send these file types, as they will not be processed. See section “Media (Diskettes and CDs)”.

- Unacceptable Formats: Uploading a PDF, Word or an Excel file using the Bulk Upload Application online will result in the file not being processed. These are not acceptable formats. This will result in error message “RA RECORD NOT FOUND ON FIRST LINE AS REQUIRED”. See section “Electronic File Records”. (Any software product that claims to generate the EFW2 format will create a readable text (.txt) 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 located on the PC.)
- Bulk Upload Application Error message: “RA RECORD MUST BE AT LEAST 499” indicates that the record length for each row in the file is greater than 512 bytes. 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 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 2019, section 7.3, Data Requirements.
- Failure to provide the 6-digit North American Industry Classification System (NAICS) will prevent the file from passing through the edit phase and the file will reject. The NAICS is the standard used by federal statistical agencies in classifying business establishments for collecting, analyzing, and publishing statistical data related to the U.S. business economy. If you do not know your NAICS code, please contact the census bureau or reference <http://www.census.gov/eos/www/naics/>.

## **Record Format Rules**

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

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

- Left-justify and fill with blanks.

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

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

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

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

### **Money fields**

- Must contain only numbers, no spaces.
- No punctuation.
- No signed amounts [negative signs (-) or positive signs(+)]
- Include both dollars and cents with the decimal point assumed (example: \$59.60 = 00000005960).
- Do *not* round to the nearest dollar (example: \$5,500.99 = 000000550099).
- Right-justify and zero-fill to the left.
- Any money field that has no amount to be reported must be filled with zeroes, no spaces.

Note: If SSA Publication No.42-007 EFW2 Tax Year 2019 instructs to use blanks for alpha/numeric fields, enter blanks unless Maryland specifies other.

## “RA” Record for Maryland Reporting

RA RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
1-2	Record Type	2	ALPHA	Required. Constant "RA."
3-11	Submitter's Employer ID Number	9	NUMERIC	Required. Enter the EIN of submitter.
12-19	User Identification Number	8	ALPHA NUMERIC	Required. Enter User ID.
20-23	Software Vendor Code	4	NUMERIC	Required. 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	Required. Enter 98 when "In-house Program", 99 when 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 2019
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.
379-393	Foreign Postal Code	15	ALPHA NUMERIC	Required. If applicable, enter the submitter's

RA RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
				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 2019.
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 2019
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. Enter “1” Third Party Sick Pay Agent, if applicable, otherwise, fill with blanks.
8-16	Employer /Agent Identification Number (EIN)	9	NUMERIC	Required. <b>Enter the EIN under which tax payments were submitted.</b> Enter only numeric characters. Omit hyphens.
17-25	EIN for which third party Agent has made payments	9	NUMERIC	Required. If you entered a “1” in the Agent Indicator Code field (Position 7), enter the Employer’s EIN for which you are an Agent. Otherwise, fill with blanks.
26	Terminating Business Indicator	1	NUMERIC	Required. Enter 0. Maryland does not use this field.
27-30	Establishment Number	4	ALPHA NUMERIC	Required. Enter blanks. Maryland does not use this field.
31-39	Other EIN	9	ALPHA NUMERIC	Required. Enter blanks. Maryland does not use this field.
40-96	Employer Name	57	ALPHA NUMERIC	Required. Enter the name associated with the EIN entered in positions 8-16. Left justify and fill with blanks.
97-118	Location Address	22	ALPHA NUMERIC	Required. Enter the employer’s location address. Left justify and fill with blanks.
119-140	Delivery Address	22	ALPHA NUMERIC	Required. Enter the employer’s delivery address. Left justify and fill with blanks.
141-162	City	22	ALPHA NUMERIC	Required. Enter the employer’s city. Left justify and fill with blanks.
163-164	State Abbreviation	2	ALPHA	Required. Enter the employer’s state or commonwealth/territory. Use the postal abbreviation. For a foreign address, fill with blanks.
165-169	Zip Code	5	NUMERIC	Required. Enter the employer’s zip code. For a foreign address, fill with



RE RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
				blanks.
170-173	Zip Code Extension	4	NUMERIC	Required. Enter the employer's four-digit extension of the zip code. If not applicable, fill with blanks.
174	Kind of Employer	1	ALPHA NUMERIC	Required. Enter blanks. Maryland does not use this field.
175-178	Blank	4	ALPHA NUMERIC	Required. Reserved for SSA use. Fill with blanks.
179-201	Foreign State/Province	23	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
202-216	Foreign Postal Code	15	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
217-218	Country Code	2	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
219	Employment Code	1	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
220	Tax Jurisdiction Code	1	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
221	Third-Party Sick Pay Indicator	1	NUMERIC	Required. If applicable, enter "1", else enter zero.
222-248	Employer Contact Name	27	ALPHA NUMERIC	Enter the name of the employer's contact. Left justify and fill with blanks.
249-263	Employer Contact phone Number	15	ALPHA NUMERIC	Enter the employer's contact telephone number (including area code). Left justify and fill with blanks.
264-268	Employer contact Phone Extension	5	NUMERIC	Enter the employer's contact telephone number. Left justify and fill with blanks.
269-278	Employer Contact Fax Number	10	NUMERIC	If applicable, enter the employer's contact fax number (including area code). Otherwise fill with blanks. <b>For U.S and U.S. territories only.</b>
279-318	Employer Contact E-Mail/Internet	40	ALPHA NUMERIC	Enter the employer's contact E-Mail/Internet address. This field may be upper and lower case.
319-496	Filler	178	ALPHA NUMERIC	Required. Maryland does not use this field. Fill with blanks.

RE RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
497-504	Date Created	8	NUMERIC	Required. Enter Date in format of YYYYMMDD
505-512	Time Created	8	NUMERIC	Required. Enter Time in format HHMMSSNN***
		<b>512</b>		

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

## “RS” Record Modified for Maryland Reporting

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

RS RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
197-202	Reporting Period	6	Alpha Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Alpha Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Alpha Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.
225-226	Numbers of Weeks worked.	2	Alpha Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.
227-234	Date first employed	8	Alpha Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.
235-242	Date of Separation	8	Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.
243-247	Blank	5	Alpha Numeric	Fill with blanks. Reserved for SSA use.
248-267	State Employer Account Number	20	Alpha Numeric	Required. Maryland does not use this field. Applies to Unemployment Reporting.
268-273	Blank	6	Alpha Numeric	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Numeric	Required. Enter "24" for Maryland
276-286	State Taxable Wages	11	Numeric	Required. Right justify and zero fill.
287-297	State Income Tax Withheld (state and local taxes reported together)	11	Numeric	Required. <b>Total of state and local taxes withheld. Must be added together, (do not report separately).</b> Right justify and zero fill.
298-307	Other State Data - Maryland State Pick-up	10	Numeric	Required. For use by Maryland State Retirement System. Right justify and zero fill.
308-327	Blanks	20	Alpha Numeric	Required. Fill with blanks. Maryland does not use this field.
328-336	Employer/Agent Identification Number (EIN)	9	Numeric	Required. Enter the EIN under which tax payments were submitted. Enter only numeric characters. Omit hyphens.
337	Blank	1	Alpha Numeric	Required. Fill with blanks. Maryland does not use this field.
338-345	Maryland Central Registration Number (CR)	8	Numeric	Required. Eight –digit Maryland Central Registration Number (Tax Withholding Account Number).
346-356	Wages, Tips & Other Compensation	11	Numeric	Required. Same as "RW" positions 188-198.
357-367	Federal Income Tax Withheld	11	Numeric	Required. Same as "RW" positions 199-209.

RS RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
368-369	Employee Withholding Allowance	2	Numeric	Required. Number of exemptions claimed on Form W-4 Employee's Withholding Allowance Certificate. Right Justify.
370-496	Blanks	127	Alpha Numeric	Required. Maryland does not use this field. Fill with blanks.
497-504	Date Created	8	Numeric	Required. Enter date in format YYYYMMDD
505-512	Time Created	8	Numeric	Required. Enter time in format of HHMMSSNN***
		<b>512</b>		

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

## “RV” Record Modified for Maryland Reporting

RV RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
1-2	Record Type	2	Alpha	Required. Enter "RV."
3-4	State Code	2	Numeric	Required. Enter "24."
5-9	State record type	5	Alpha Numeric	Required. Value="MW508."
10-13	MW508 Employer – Tax Year	4	Numeric	Required. Enter the tax year for this report.
14-22	MW508 Employer Identification Number	9	Numeric	Required. Enter the EIN under which tax payments were submitted. Enter only numeric characters. Omit hyphens.
23-30	MW508- Central Registration Number	8	Numeric	Required. Eight-digit Maryland Central Registration Number (Tax Withholding Account Number).
31-87	MW508- Employer Name	57	Alpha Numeric	Required. Enter the name associated with the EIN entered in positions 8-16. Left justify and fill with blanks.
88-109	MW508- Employer – Street Address	22	Alpha Numeric	Required. Enter the employer's street address. Left justify and fill with blanks.
110-131	MW508- Employer Address –City	22	Alpha Numeric	Required. Enter the employer's city. Left justify and fill with blanks.
132-133	Mw508- Employer Address –State	2	Alpha	Required. Enter the employer's state.
134-138	MW508-Employer Address-Zip Code	5	Numeric	Required. Enter the employer's zip code.
139-142	MW508-Employer Address Zip Code Extension	4	Numeric	Required. Enter the employer's four-digit extension of the zip code. If not applicable, fill with blanks.
143-148	MW508- Employer Number of W2s from Line 1a or Number of 1099's from Line 1b	6	Numeric	Required. Enter total number W2s/1099's coded for Maryland. Right justify and zero fill.
149-160	MW508- Employer Total Amount of Taxes Reported from Line 2	12	Numeric	Required. Enter the total tax reported on all MW506s. Right justify and zero fill
161-172	MW508-Employer Total Tax Withheld as shown on W2s from Line 3a or 1099's from Line 3b	12	Numeric	Required. Enter the total state/local tax for all MD employee records. Right justify and zero fill.
173-184	MW508-Enter total withholding tax paid this year from Line 3c	12	Numeric	Required. Enter the total withholding taxes paid this year. Right justify and zero fill.

RV RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
185-196	MW508- Employer Total Tax Exempt Credits (Form MW508CR) from Line 3d	12	Numeric	Required. Enter total eligible business tax credits if you are a tax-exempt organization and as indicated on Form MW508CR. ** (see note for additional information). Right justify and zero fill.
197-208	MW508-Employer Amount Tax Due from Line 4	12	Numeric	Required. Subtract line 3c and 3d from line 3. If amount is zero or greater enter here otherwise, go to line 5. Right justify and zero fill.
209-220	MW508-Employer Overpayment from Line 5	12	Numeric	Required. If line 3 minus lines 3c & 3d is less than zero, enter the difference here as a positive number. Right justify and zero fill.
221-232	MW508-Employer – Amount of Overpayment to be applied as credit to your account from Line 6	12	Numeric	Required. Enter amount you wish to be applied as credit. Right justify and zero fill.
233-244	MW508- Employer- Amount of Overpayment to be refunded from Line 7	12	Numeric	Required. Enter amount you wish to have refunded. Right justify and zero fill.
245-256	MW508-Employer Gross Payroll from amount in box	12	Numeric	Required. Total amount of wages reported for all MD employees in RS record. Right justify and zero fill.
257-268	MW508-Employer-State Pickup Amount	12	Numeric	Required. For use by Maryland State Retirement System. Right justify and zero fill.
269-296	MW508 Employer Representative Name	28	Alpha Numeric	Required. Enter name of individual authorized to certify the filing of this report. Left justify and fill with blanks.
297-311	MW508-Employer Representative Title	15	Alpha Numeric	Required. Enter the title of individual authorized to certify this report. Left justify and fill with blanks.
312-319	MW508-Employer Representative Date	8	Numeric	Required. Enter the date this report is submitted. (YYYYMMDD)
320-329	MW508- Employer Representative Phone Number	10	Numeric	Required. Enter phone number of 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 MW508 Reporting – How to Set Record Indicators

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

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

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

### The RE record fields:

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

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

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

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

### The RS record fields:

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

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

### The RV record fields:

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

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

## Resolving File Errors

### W2 Bulk Upload Testing Application in bFile

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

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

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

### To View the Electronic File

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

- Click on the View tab 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 tab and make sure Word Wrap is unchecked.
- Use caution when adding/subtracting fields in each line, that the remainder of the line is held in position, such as time/data stamp at the end of each line should remain in column 497.

### QuickBooks Users’ Common Question

Do not upload QuickBooks’ EXCEL or PDF files. These are not acceptable formats. You must create a “W2REPORT” text file from QuickBooks and upload the text file online to bFile at <https://interactive.marylandtaxes.gov/Business/bFile/OSC/SelectApp.aspx> .

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

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



# Maryland Reject Error Code Definitions

## ***“RE” Record Error Code Definition***

E00020 - RE TAX-YEAR < 1986 OR > 2019

The tax year in the RE record in positions 3-6 is less than 1986 or greater than 2019

E00030 - RE TAX-YEAR NOT NUMERIC

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

**Hint:** May contain blanks

E00040 - RE FEIN NOT NUMERIC

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

**Hint:** May contain blanks

E00080 - RE RECORD NOT FOUND BEFORE RS

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

E00090 - RE RECORD NOT FOUND BEFORE RV

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

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

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

E00110 - RE RECORD Agent EIN not >= Zero

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

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

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

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

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

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

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

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

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

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

**Hint:** May contain blanks

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

The FEIN in positions 328-336 associated with the CR number in positions 338-345 in the RS record does not match the FEIN associated with the CR number in the Maryland master file.

### **S00030 - RS FEIN DOES NOT MATCH RE FEIN**

The FEIN in positions 328-336 in the RS record does not match the FEIN in positions 8-16 in the RE record.

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

The Maryland Central Registration number in the RS record in positions 338-345 is not found in the Maryland master file.

### **S00060 - RS CR-NBR NOT NUMERIC OR = ZEROES**

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

**Hint:** May contain blanks

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

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

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

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

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

V00010 - RV TAX-YEAR < 1986 OR > 2019

The tax year in the RV record in positions 10-13 is less than 1986 or greater than 2019.

V00020 - RV TAX-YEAR NOT NUMERIC

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

V00030 - RV FEIN NOT NUMERIC

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

V00040 - RV FEIN DOES NOT MATCH CR FEIN

The FEIN in positions 14-22 associated with the CR number in positions 23-30 in the RV record does not match the FEIN associated with the CR number in the Maryland master file.

V00050 - RV FEIN DOES NOT MATCH RE FEIN

The FEIN in positions 14-22 in the RV record does not match the FEIN in positions 8-16 in the RE record.

V00060 - RV FEIN DOES NOT MATCH RS FEIN

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

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

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

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

The FEIN in positions 14-22 or the CR number in positions 23-30 in the Maryland accounting system does not match the FEIN or CR number in the Maryland Central Registration master file.

V00100 - RV CR-NBR NOT FOUND ON SMART

The Maryland Central Registration number in positions 23-30 in the RV record is not found in Maryland’s accounting system.

V00110 - RV CR-NBR NOT FOUND ON CR MASTER

The Maryland Central Registration number in positions 23-30 in the RV record is not found in the Maryland master file.

V00120 - RV CR-NBR NOT NUMERIC OR = ZEROES

The Maryland Central Registration number in positions 23-30 in the RV record is not numeric or equals zeroes.

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

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

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

V00140 - RV NBR-W2S-L1 NOT NUMERIC

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

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

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

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

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

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

V00170 - RV TOTAMT-WTHLD-L2 NOT NUMERIC

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

V00180 - RV RECORD NOT FOUND BEFORE NEXT RA

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

V00190 - RV RECORD NOT FOUND BEFORE NEXT RE

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

V00200 - RV RECORD NOT FOUND BEFORE W2DATA-EOF

Submission sequence problem; The RV record was missing or not found before the W2 data or end of file.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The RV record MW508 field “Total File Indicator” must be equal to Y or N in position 330.

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

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

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

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

V00320 - RV RECORD NAICS Code not Numeric

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

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

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

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

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

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## Frequently Asked Questions

### What is the Maryland Central Registration number?

The Central Registration number is an eight-digit number assigned by Maryland when you open a state withholding account. It will never be the first 8 digits of the Federal ID number.

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

You can contact Taxpayer Communications 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@comp.state.md.us](mailto: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.

### 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 2019).

**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 <http://www.census.gov/eos/www/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 or on magnetic media?

No, we cannot process W2Cs or MW508As electronically or on magnetic media. All W2Cs and MW508As 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 W2s/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 W2s/1099Rs, Form MW508CR (Business Income Tax Credits) 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 bFile W2 Bulk Upload Testing Application. If a test file is larger than 10MB, please call (410) 260-7150 to have size limitation increased. Test files will provide validation for proper format and identification of problems before production data is submitted, avoiding delays in processing.

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

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

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

The earliest year that can be submitted using the Bulk Upload Application is tax year 2017.

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

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

## **Can I file back-year data on magnetic media?**

Yes. Maryland can process all back-year data as long as it is 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.

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

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

**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 (8:00 a.m. to 4:30 p.m.), or email to [efil@comp.state.md.us](mailto:efil@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