

State of Maryland
Comptroller of Maryland
Revenue Administration Division

	Transmitter Report of Magnetic Media Filing	Tax Year 20 _____
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1. Name and address of transmitter (Include street, city, state and ZIP Code)	2a. Federal Employer Identification (FEIN) No. of transmitter
	2b. Maryland Central Registration (CR) No. of transmitter
3. Name and address of person to contact about magnetic media files (Include street, city, state and ZIP Code)	4. Telephone (Include area code)
	5. Enter requested information Number of tapes/cartridges _____ Number of diskettes _____ Number of paper W-2/1099R _____ Number of 508/Transmitter Reports enclosed _____

6. This form is used to identify the transmitter of magnetic media , which includes tapes, 3480 cartridges and diskettes for W-2 and 1099R data. All magnetic media becomes the property of the Comptroller of Maryland. For security, all files are destroyed. Multi-entity data should be written in numeric order by FEIN. Maryland requires magnetic media filers to send everything together for year-end reconciliation to the mailing address below. This includes all magnetic media with external labels as shown below, a MW508 or approved facsimile for every entity ("E" record for W-2 tape/cartridge, "1E" and "2E" records for W-2 diskettes, "RE" records for MMREF-1 and "A" record for 1099R files) with the FEIN and CR number, name, year, number of W-2/1099R forms, total Maryland wages/annuities, total Maryland tax withheld, checks or request for refunds and credits.

Additional forms and current specifications can be accessed on the Comptroller's Web site at www.marylandtaxes.com or the Forms-By-Fax System by calling 410-974-3299 to request a menu of available forms or to request the following forms from Index #1: Magnetic Media Filing requirements (Item 2021),and MW 508 Annual Reconcilliation (Item 2232).

If you need additional information, please call the Magnetic Media Unit at 410-260-7150, or e-mail at www.taxprohelp@comp.state.md.us.
***Format type must be marked on label.**

MARYLAND MAGNETIC MEDIA LABEL: TAXYEAR _____ FORMAT: TIB-4 _____ MMREF-1 _____ TYPE: W-2 _____ 1099R _____ FEIN: _____ CR No.: _____ TRANSMITTER NAME: _____ VOL: _____ OF _____		MAILING ADDRESS MARYLAND REVENUE ADMINISTRATION DIVISION MAGNETIC MEDIA UNIT ROOM 209 110 CARROLL STREET REVENUE ADMINISTRATION CENTER ANNAPOLIS, MD. 21411-0001	
Name of employer		Name of payer	
Employer FEIN No.	MD Central Registration (CR) No.	Payer FEIN No.	MD Central Registration (CR) No.
Form W-2 Totals		Form 1099R Totals:	
Number of W-2 Records		Number of 1099R Records	
Total Maryland Taxable Wages	\$	Total Maryland Taxable Amount	\$
Total Maryland & Local Taxes Withheld	\$	Total Maryland & Local Taxes Withheld	\$
Total Maryland State Pickup	\$	Total Maryland State Pickup	\$

Maryland Revenue Administration Division 1999 Specifications for 1099R Magnetic Media

Magnetic media instructions for reporting Maryland distributions from Pensions, Annuities, Retirements or Profit-Sharing Plans, Insurance Contracts, etc., IRS Form 1099R as described in the Internal Revenue Service Pub 1220 (Rev. 6-99)

Magnetic media must be submitted to the Maryland Revenue Administration Division using the formats issued in the PUB-1220 for tax year 1999. This file must contain only Maryland payee records with "24" in position 713-714 of every "B" record.

CODE T Transmitter "T" Record - Same as IRS
 CODE A Payor "A" Record - Same as IRS
 CODE B Payee "B" Record - See Code "B" Record Description Below
 CODE C End of Payor "C" Record - See Code "C" Record Description Below
 CODE F End of File "F" Record - Same as IRS

*** CODE "B" RECORD DESCRIPTION

Field Location	Field Name	Field Length	Description
1-700	Same as IRS	700	Same as IRS
701-712	Maryland State Pickup	12	Zero fill (This field is used only by the Maryland State Retirement System)
713-714	Maryland State Code	2	Constant "24" for Maryland
715-722	Maryland State Account Number	8	Employer's 8 digit Maryland Central Registration Number; begins with a zero; can be Found in the MW506 Coupon Book
723-734	Maryland State Income Tax Withheld	12	Total Maryland State and local taxes withheld added together and reported in this field; right justify and zero fill
735-750	Filler	16	Maryland does not use this field

*** CODE "C" RECORD DESCRIPTION

Field Location	Field Name	Field Length	Description
1-700	Same as IRS	700	Same as IRS
701-718	Maryland State Pickup	18	Zero fill (This field is used only by the Maryland State Retirement System)
719-736	Maryland State Income Tax Withheld	18	Total Maryland State and local taxes withheld added together and reported in this field; right justify and zero fill
737-750	Filler	14	Maryland does not use this field

**For additional information call 410-260-7150 or FAX 410-974-2967
 For the hearing impaired: Maryland Relay Device 711 or 1-800-735-2258
 TDD: 410-260-7157 (Baltimore metro area)**

MARYLAND REVENUE ADMINISTRATION (RAD) 1999 SPECIFICATIONS OF TIB-4 W-2 MAGNETIC MEDIA (MM) REPORTING

Magnetic Media must be submitted to The Maryland Revenue Administration Division using the formats issued in the Social Security Administration (TIB-4) Publication dated October 1999.

Tape or 3480 cartridges must be labeled and unlabeled 9 track 1600, 6250 BPI tapes or 18 track 38,000 BPI non-compressed 3480 cartridges written in uppercase letters in ASCII or EBCDIC with 275/276 byte fixed length records blocked in multiples of the record size not to exceed 85 records, 23,375 bytes odd parity or 23,460 bytes even parity per block.

Maryland cannot process tapes/ cartridges without "S" records for each Maryland employee reported. The Federal "W" and "T" records contain no state tax fields. The "S" record is described below for Maryland reporting. *The fields that must be changed for tax year 1999 are ITALICIZED*

Tape/Cartridge required records: A, B, E, S, T, and F.

Location	Field Name	Size	"S" Record Description
1	Record Type	1	Constant "S"
2-170	<i>Same as IRS</i>	169	Same as IRS
171-178	<i>Maryland Central Registration Number</i>	8	Employer's 8 digit Maryland Central Registration Number begins with zero; can be found in the MW506 coupon book
179-188	<i>Filler</i>	10	Maryland does not use this field
189-190	<i>Maryland State Code</i>	2	Constant "24" for Maryland
191-199	<i>Maryland State Taxable Wages</i>	9	Total MD taxable wages; right justify zero fill (should be the same as Federal wages)
200-207	<i>Maryland State Income Tax Withheld</i>	8	Total of state and local taxes withheld added together (do not report separately); right justify zero fill
208-217	<i>Maryland State Pickup</i>	10	Zero fill (This field is used only by the Maryland State Retirement System)
218-275	<i>Filler</i>	58	Maryland does not use this field

Diskettes must be 3 1/2 or 5 1/4 inch double sided, double or high density, MS-DOS version or compatible operating system. The record length is 128 bytes of data followed by a carriage return (CR) and line feed (LF), if applicable. No CR/LF is allowed before the first record. The file name must be "W2REPORT". Maryland cannot process 8-inch diskettes, diskettes created on system 36 or AS400, or diskettes with more than one file name or no file name.

Maryland cannot process diskettes without "1S" and "2S" records for each Maryland employee reported. The Federal "1W", "2W", "W3", "1T" and "2T" records contain no state tax fields. The "1S" record is identical to the "1W" record except position 1-2 must be "1S". The "2S" record is described below for State Reporting. *The fields that must be changed for tax year 1999 are italicized.*

Diskette required records for State Reporting: 1A, 2A, 1B, 2B, 1E, 2E, 1S, 2S, 1T, 2T, and 1F.

Location	Field Name	Size	"2S" Record Description
1-2	Record Type	2	Constant "2S"
3-10	Maryland Central Registration Number	8	Employer's 8 digit Maryland Central Registration number begins with zero; can be found in the MW506 coupon book
11-57	<i>Filler</i>	47	RAD does not use this field
58-59	<i>Maryland State Code</i>	2	Constant "24" for Maryland
60-68	<i>Maryland State Taxable Wages</i>	9	Total Maryland taxable wages; right justify zero fill (should be the same as Federal wages)
69-76	<i>Maryland State Income Tax Withheld</i>	8	<i>Total of state and local taxes withheld added together (do not report separately); right justify zero fill</i>
77-86	<i>Maryland State Pickup</i>	10	Zero fill (This field is used only by the Maryland State Retirement System)
87-128	<i>Filler</i>	42	RAD does not use this field

**For additional information call 410-260-7150 or FAX 410-974-2967. For the hearing impaired:
Maryland Relay Device 711 or 1-800-735-2258 TDD: 410-260-7157 (Baltimore metro area)**

Reminders for Tax Year 1999

Federal mandated field changes are required for the state reporting of the code “S” record for tapes/ cartridges and the code “2S” record for diskettes as described in the *Social Security Magnetic Media Reporting for Tax Year 1999 dated October 1999 (TIB-4.)*

Maryland can not process magnetic media with no code “S” records for the 275 byte tape/cartridge TIB-4 format, code “1S” and “2S” records for the 128 byte diskette TIB-4 format or the code “RS” records for the 512 byte MMREF-1 format for each Maryland employee being reported.

Maryland requires that the State and local taxable wages be added together and reported in position 191-199 of the code “S” record for the 275 byte TIB-4 tape/cartridge format or in position 60-68 of the code “2S” record for the 128 byte TIB-4 diskette format or position 276-286 of the code “RS” record for the 512 byte MMREF-1 format.

Maryland requires that the State and local income tax withheld be added together and reported in position 200-207 of the code “S” record for the 275 byte TIB-4 tape/cartridge format or in position 69-76 of the code “2S” record for the 128 byte TIB-4 diskette format or position 287-297 of the code “RS” record for the 512 byte MMREF-1 format or position 723-734 of the “B” record and position 719-736 of the “C” record for the 1099R format.

Maryland can not process 3490, DLX, 4490, 4mm, 8mm, quarter inch, compressed 3480 cartridges, 8” diskettes or diskettes created on the IBM System 36, AS400 or diskettes with more than one file name or no filename.

Maryland requires an *Annual Employer Withholding Reconciliation Report (MW-508)* and *Transmitter Report of Magnetic Media (COT/RAD-035)* for each employer or payor on the magnetic media. To assure proper credit and to avoid errors, everything relating to the reconciliation of the withholding account must be packaged together including paper W-2/1099R forms, check or request for refund or credit. Please be sure your name, Federal Employer Identification Number, and Maryland Central Registration Number is on all documents and the name and address are correct on the “A”, “B” and “E” records for tapes/cartridges, “1A”, “2A”, “1B”, “2B”, “1E” and “2E” records for diskettes the “T” and “A” records for 1099Rs and the “RA” and “RE” records for MMREF-1 reporting to receive publications and transmitter reports.

Change the tax year annually in position 2-5 of the “A”, “B” and “E” records of the TIB-4 tape/cartridge format, position 3-6 of the “1A”, “1B” and “1E” records of the TIB-4 diskette, format position 3-6 of the “RA” and “RE” records of the MMREF-1 format and position 2-5 of the “T”, “A” and “B” records for 1099R reporting. This is the 4-digit year of the W-2/1099R forms issued (example 1999).

All diskettes must be virus scanned before submission to Maryland.

If you outsource your payroll or purchase software please be sure your provider supports state withholding and Maryland reporting and filing requirements.

TAPE/CARTRIDGE SPECIFICATIONS

Maryland accepts labeled or unlabeled 1600 or 6250 BPI magnetic tapes and 18 track 38,000 BPI 3480 non-compressed cartridges in uppercase letters in ASCII or EBCDIC (EBCDIC is preferred). Records must be fixed length of 750 bytes. The block must be in multiples of the 750 bytes that does not exceed the IBM limit of 32K (32, 250 bytes).

DISKETTE SPECIFICATIONS

Maryland accepts 3 ½-inch diskettes only. Diskettes must be scanned for viruses before submission. Only one file name is required and that is “**IRSTAX**”. Diskettes must be double sided, double or high density, MS-DOS version or compatible operating system. The record must be fixed-length of 750 bytes with position 749-750 reserved for the carriage return (CR) and line feed (LF), if applicable. The data must be uppercase letters in ASCII.

MARYLAND CANNOT PROCESS THE FOLLOWING:

Electronic transmitted files

4MM, 8MM or quarter inch cartridges

5 ¼ - or 8 inch diskettes

3 ½ - inch diskettes created on a System 36 or AS400

3 ½ - inch diskettes with no file name (must be “IRSTAX”)

3 ½ - inch diskettes with more than one file name

3 ½ - inch diskettes with viruses

Compressed 3480 cartridges

3490 cartridges

Sequence error of records (**Required “T”, “A”, “B”, “C” & “F”**)

Files with more than one “**T**” or “**F**” record

Files written in lower case letters

Packed data

Signed fields

Decimal points in the money fields

Record size that is not 750 bytes

Variable record or blocksize

Records that span blocks

Block size that exceeds the IBM limit of 32K (32, 250 bytes)

Back year or amended 1099R files.

EXTERNAL LABEL FOR MAGNETIC MEDIA SPECIFICATIONS

Follow the instructions on the Transmitter Report of Magnetic Media (COT-RAD/35)

Multiple sets of diskettes must be clearly marked in the order they were created.

Maryland Revenue Administration Division 1999 Specifications for MMREF-1 W-2 Magnetic Media

Magnetic media must be submitted to the Maryland Revenue Administration Division using the formats issued in the Social Security Magnetic Media Reporting and Electronic Filing for Tax Year 1999 (MMREF-1) dated June 1999.

Tapes or 3480 cartridges must be labeled or unlabeled 9 track 1600, 6250 BPI tapes or 18 track 38,000 BPI non-compressed 3480 cartridges written in uppercase letters in ASCII or EBCDIC with 512 byte fixed-length records blocked in multiples of the record size not to exceed 45 records or 23,040 bytes per block.

Diskettes must be 3-1/2 inch double sided, double or high density, MS-DOS version or compatible operating system. The record length is 512 bytes of data followed by a carriage return (CR) and line feed (LF), if applicable. No CR/LF is allowed before the first record. The file name must be **“W2REPORT”**. Maryland cannot process 8-inch diskettes, diskettes created on System 36 or AS400 or diskettes with more than one file name or no file name.

The required records for Maryland filing are RA, RE, RS, RT and RF. The RA, RE, RT and RF records are identical to the federal records. **The RS record as described below is required for Maryland reporting.**

Location	Field Name	Size	Size “RS” Record Description
1-2	Record Type	2	Constant “RS”
3-9	Filler	7	Maryland does not use this field
10-18	Social Security Number	9	Employee Social Security Number
19-33	Employee First Name	15	Left justify and fill with blanks
34-48	Employee Middle Name or Initial	15	Left justify and fill with blanks
49-68	Employee Last Name	20	Left justify and fill with blanks
69-72	Filler	4	Maryland does not use this field
73-94	Location Address	22	Left justify and fill with blanks
95-116	Delivery Address	22	Left justify and fill with blanks
117-138	City	22	Left justify and fill with blanks
139-140	State Abbreviation	2	Standard State Abbreviation
141-145	ZIP Code	5	Standard Federal ZIP Code
146-149	ZIP Code Extension	4	Blank if not available
150-259	Filler	110	Maryland does not use this field
260-267	Maryland Central Registration Number	8	Employer’s 8 digit Maryland Central Registration Number begins with a zero; can be found in the MW506 Coupon Book
268-273	Filler	6	Maryland does not use this field
274-275	Maryland State Code	2	Constant “24” for Maryland
276-286	Maryland State Taxable Wages	11	Total Taxable State and Local wages added together and reported in this field; right justify and zero fill
287-297	Maryland State Income Taxes Withheld	11	Total of State and Local Taxes added together and reported in this field; right justify and zero fill
298-307	Maryland State Pickup	10	Zero fill (This field is used only by the Maryland State Retirement System)
308-512	Filler	205	Maryland does not use this field

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TDD: 410-260-7157 (Baltimore metro area)**

GENERAL SPECIFICATIONS

Maryland Revenue Administration Division currently does not accept electronic filing of 1099R data.

Maryland Revenue Administration Division can process only the current tax year 1099R data. There can be only one tax year on the file and that must agree with the payment year field in position 2-5 of the “T”, and “A” and “B” records. **This year must be changed annually to reflect the tax year reported on the magnetic media.** Back year filing of 1099R data and amended 1099R forms requires paper returns.

Replacement tapes must be clearly marked as “**Replacement**” to avoid double posting that can result in erroneous billing and penalties.

Do not file paper 1099R forms for payees on magnetic media. This can result in double posting that can result in erroneous billing and penalties.

The **transmitter “T”** record identifies the entity transmitting the magnetic media and contains information which is supplied on the **COT/RAD-35**, items 1, 2A, 3 and 4. The “T” is the first record on each file, which must be followed by the payer “A” record which must be followed by **payee “B”** records.

The **payor “A”** record identifies the institution or person making payments. The **payor “A”** record also provides parameters for the succeeding **payor “B”** records. Revenue Administration Division **Computer Programs** rely on the absolute relationship between the parameters and date fields in the “A” record and the data fields in the “B” records to which they apply to post the **payor** and **payee** records.

The **payor “B”** record contains the payment information from the 1099R information returns. The Revenue Administration Division calculates the total payments and taxes from the “B” records to verify the amounts reported in the “C” record. We strongly encourage transmitters to review the data for accuracy before submission to prevent possible erroneous billing, penalties and rejection of the magnetic media. **The Central Registration Number is required in position 715-722 of each “B” record to assure proper posting. This number can be found in the Withholding Coupon Book** and is required on the MW508, COT/RAD-35 and external tape/diskette **labels** that must be enclosed with the magnetic media.

There can only be one “T” and “F” record on each file. The “T” must be the first record and the “F” last. Each **payor** begins with an “A” record and ends with a “C” record. **Multiple payors on the magnetic media are separated and posted by each group of “A” through “C” records.** The “F” record signals the end of file.