



Instructions for Filing EMPLOYER WITHHOLDING ANNUAL RECONCILIATION FORM MW508

Send this form accompanied with the STATE copy of Form W-2/1099 for each person for whom wages/annuities has been paid. Keep a copy for your records. Your name, FEIN, Maryland withholding central registration number, and telephone number must be on all documents to assure proper credit and prevent posting errors. Send your completed reconciliation to:
Comptroller of Maryland, Revenue Administration Division, Annapolis, MD 21411-0001

Paper filers must reconcile their accounts by completing Form MW508, Employer's Annual Withholding Reconciliation Return, and submit it in the same packet as the W-2/1099 forms. **Magnetic Media/Electronic filers do not need to file Form MW508.** The totals for the MW508 will be automatically generated from the data received.

Maryland magnetic media specifications can be accessed online at www.marylandtaxes.com. Specifications also can be requested by telephone (410-260-7150 or toll free at 1-800-492-1751) or in writing to the address listed above.

- Line 1. Enter total number of W-2/1099 forms.
- Line 2. Enter total Maryland withholding tax reported for the year.
- Line 3. Enter total state/local tax shown on W-2/1099 forms.
- Line 3a. Enter total eligible business tax credits if you are a tax exempt organization. You must attach Maryland Form 500CR to calculate and take the credit.
- Line 4. Subtract line 3a from line 3 and enter the result.
- Line 5. If line 4 is greater than line 2, Subtract line 2 from line 4 and enter the result here. Otherwise, enter zero.
- Line 6. If line 4 is less than line 2, Subtract line 4 from line 2. This is the amount of your overpayment.
- Line 7. Enter the amount of line 6 you wish to have applied as a credit.
- Line 8. Enter the amount of line 6 you wish to have refunded. Line 7 plus line 8 cannot exceed line 6.
- Line 9. Enter the total gross Maryland payroll for the calendar year.

PN: 00610 (08/04)

MW508



ANNUAL EMPLOYER WITHHOLDING RECONCILIATION REPORT

Rev. 8-04
COM/RAD 042

PLEASE RETURN THIS FORM FOR YEAR: _____

Make check payable to *Comptroller of MD - WH Tax*

NAME: _____

ADDRESS: _____

FEIN:

CR#:

1.	ATTACH MARYLAND COPIES OF W-2/1099 FORMS. ENTER NUMBER OF W-2/1099 FORMS. ▶		
2.	TOTAL MARYLAND WITHHOLDING TAX REPORTED THIS YEAR ▶		
3.	ENTER TOTAL STATE/LOCAL TAX AS SHOWN ON W-2/1099 FORMS ▶		
3a.	CREDITS (ATTACH FORM 500CR)		
4.	AMOUNT OF WITHHOLDING TAX DUE (SUBTRACT LINE 3a FROM LINE 3)		
5.	BALANCE DUE (IF LINE 4 IS MORE THAN LINE 2, SUBTRACT LINE 2 FROM LINE 4)		
6.	OVERPAYMENT (IF LINE 4 IS LESS THAN LINE 2, SUBTRACT LINE 4 FROM LINE 2)		
7.	AMOUNT OF OVERPAYMENT ON LINE 6 TO BE APPLIED AS A CREDIT		
8.	AMOUNT OF OVERPAYMENT ON LINE 6 TO BE REFUNDED		
9.	ENTER TOTAL GROSS MARYLAND PAYROLL FOR CALENDAR YEAR		

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete report.

Phone No.: () _____ Date: _____ Signed: _____ Title: _____