



2010
Maryland Employer
Reporting
of W-2s and 1099s
Instructions and
Specifications

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Introduction

Maryland law requires employers to submit their annual withholding reconciliation using magnetic media format or electronic format if the total number of required W-2 and/or 1099 statements exceeds 100. However, we encourage all employers regardless of the number of statements to file using magnetic media or electronically using our free online filing option b-File available at www.marylandtaxes.com.

The filing deadline for both W-2 and 1099R wage and tax statements is the last day of February. If any due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by the next business day.

The 2010 Maryland Employer Reporting of W-2s and 1099s Instructions and Specifications Handbook is designed to be used as a companion to the Social Security Administration Publication No.42-007 EFW2 Tax Year 2010. 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.

Maryland Magnetic Media Record Changes Tax Year 2010

There have been no changes to the record layouts for tax year 2010, however, **all fields in all records are now required.**

The 2010 Maryland record layout is the only acceptable format for both current and back year tax magnetic media submissions.

Reminders for Tax Year 2010

Submissions will be reviewed for accuracy. Errors which will result in a rejected submission are indicated at the end of this publication.

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

The "RE" record must include the Maryland Central Registration Number in positions 222-229. Failure to include your Central Registration Number will result in your data being rejected.

The "RS" record must include the Employer Identification Number in positions 328-336. Failure to include your Employer Identification Number will result in your data being rejected.

The “RV” record is an electronic version of the paper form, MW508, Annual Employer Reconciliation Return. The RV record contains all of the data from the MW508 and is a required record for using magnetic media. Do not include the paper MW508 with your magnetic media submission as the RV record is considered the electronic version. Do not send in a paper Form MW508 unless the report is for all zeros and/or paper W-2s/1099s are attached. Amounts reported on a paper Form MW508 are for paper submission only.

If you outsource your payroll, please provide the transmitter/submitter with the Federal Employer Identification Number (FEIN) and the Maryland Central Registration (CR) Number. The information is located in the Employer Withholding Tax Returns Coupon Book, and on the Form MW508.

Do not report duplicate information. If you file returns magnetically, identical paper documents must not be filed. This may result in erroneous balance due notices and/or penalty notices.

The Comptroller of Maryland will only accept 3 ½-inch diskettes, and CDs and b-File filings.

The Comptroller of Maryland requires a 1099-G, 1099-R, 1099-S and a W-2G form for every Maryland payee that receives a payment of \$10 or more during the tax year being reported.

The Comptroller of Maryland is a participant in the IRS Combined Federal/State Filing Program. See the IRS format from Publication 1220 and Internal Revenue Bulletin (Rev. Proc. 2010-26) **SPECIFICATIONS FOR FILING FORM 1098, 1099, 5498, AND W-2G MAGNETICALLY OR ELECTRONICALLY and these specifications, FILING REQUIREMENTS FOR 1099 REPORTING, “B” RECORD MODIFIED FOR MARYLAND REPORTING.** If you are participating in the Combined Fed/State filing program separate reporting is not necessary. The IRS will forward the 1099 information to us. Keep in mind that separate reporting may result in erroneous balance due notices and/or penalty notices.

Current and prior year data may be submitted in the same shipment; however, each tax year must be on separate media.

Frequently Asked Questions

What is the Maryland Central Registration number?

The Central Registration number is an eight-digit number assigned by Maryland when you open a state withholding account. The Central Registration number can be found on the coupon books sent to each employer.

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

You can contact Taxpayer Services by telephone at 410-260-7980 from Central Maryland, or 1-800-638-2937 from elsewhere, by e-mail at taxhelp@comp.state.md.us or by fax at 410-974-2967. Be prepared to provide the following information: Federal Employer Identification Number (FEIN); name of company; and name and method of contact for the person inquiring.

Who can file paper wage and tax statements?

Employers having less than 100 W-2 wage and tax statements to report may send a paper Form MW508 with paper copies of the W-2 wage and tax statements to:

Revenue Administration Division
ATTN: Returns Processing, Room 206
110 Carroll Street
Annapolis, MD 21411-0001

Can I file my corrections on magnetic media?

No, we cannot process W-2Cs or amended MW508s on magnetic media. All W-2Cs and amended MW508s must be submitted on paper to the address above.

What documents do I need to send with my magnetic media?

No documents are required. The annual reconciliation information is contained in the "RV" record, which includes all fields from the Maryland Form MW508.

What if I file both paper returns and magnetic media?

All paper W-2s/1099Rs not included on media must be submitted together in one package with the media. Also, include Form MW508 showing the totals of all paper W-2s/1099Rs, Form 500CR (Credits for Non-Profit Entities) and payment of balance due, if applicable. Please be sure your name, Federal Employer Identification Number, and Maryland Central Registration number are on all documents. Send the package to the following address:

Revenue Administration Division
Attn: Magnetic Media Unit, Room 214
110 Carroll Street
Annapolis, MD 21411-0001

Am I required to submit a test file?

No, test files are not required. However, we recommend and encourage large filers to submit a test file on CD or diskette. This will validate proper format and identify problems before production data is submitted, avoiding delays in processing. To do so, please clearly mark your media as “Test” and send to the address listed above.

Is there a filing deadline?

The filing deadline for both W-2 and 1099R wage and tax statements is February 28, 2011. If any due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by the next business day.

Can I file back-year data on magnetic media?

Yes. Maryland can process all back year data submitted on magnetic media. All data must be presented in the current year format and the tax year must be properly entered in the “RE” record.

Do you return the media after you are done?

No, magnetic media becomes the property of the Revenue Administration Division and for security reasons it is destroyed after being successfully processed.

Will the Revenue Administration Division consider waiving the penalty or the 100 or more filing requirement?

Yes. The Revenue Administration Division may grant a one-time waiver of the penalty or a one-time waiver of the filing requirement if you can show hardship as a reason for not filing electronically. To request a waiver you should send a written request stating the nature of the hardship and the reason why penalty should be waived or why magnetic media cannot be produced. The request should be sent by mail to the address listed above, by e-mail to lneighoff@comp.state.md.us or by fax at 410-974-2274.

Where do we send the magnetic media?

Revenue Administration Division
ATTN: Magnetic Media Unit, Room 214
110 Carroll Street
Annapolis, MD 21411-0001

Filing Requirements for W-2 Wage Data

Employers with 100 or more W-2 forms to report must file on magnetic media in the Social Security Administration Publication format using the Specifications for Filing Forms W-2 Electronically (EFW2) as defined in the Social Security Administration Publication No.42-007 EFW2 Tax Year 2010, with Maryland modifications.

Employers failing to comply may incur a penalty of \$50 for each violation. Each W-2 submitted that is not properly filed is a separate violation subject to the above penalty. Failure to comply with Section 13-706 of the Tax General Article, Annotated code of Maryland may result in the assessing of additional penalties.

Media Specifications

Diskettes and CDs

The Maryland Revenue Administration Division accepts 3 1/2-inch diskettes and CDs. Diskettes must be double-sided, double-density or high-density, MS-DOS version or compatible operating system.

All diskettes and CDs must be virus scanned before submission.

Only *one* file name is allowed. The file name must be "W2REPORT" for W-2 wage data or "IRSTAX" for 1099 data. Do not add an extension (e.g., ".dat", ".bak").

The external labels must have the company name, FEIN, the proper sequence (e.g., VOL 2 of 3), and type of data (W-2 or 1099).

Data must be uppercase letters in ASCII.

Files may be compressed using PKZIP or WinZip. Please indicate on label if the file is zipped.

Cartridges

Maryland no longer accepts cartridges or tapes of any sort.

Most Common Errors to Avoid

Failure to include the RA record results in file not being properly read.

Failure to modify the RE record to include the Maryland Central Registration number in positions 222-229.

Failure to modify the RS record to include Federal Employer Identification Number (FEIN) positions 328-336.

Failure to include the RV record containing MW508 information.

Central Registration number not used or reported in the wrong location.

Using the Unemployment Insurance number instead of the Maryland Central Registration number.

Using the FEIN instead of the Maryland Central Registration number.

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

Rules

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

Alpha fields (Alphabetic characters and blanks only)

- Left justify and fill with blanks.

Numeric fields (Numeric characters only)

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

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

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

Money fields

- Must contain only numbers.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Include both dollars and cents with the decimal point assumed (example: \$59.60 = 000000005960).
- Do *not* round to the nearest dollar (example: \$5,500.99 = 000000550099).
- Right justify and zero fill to the left.
- Any money field that has no amount to be reported must be filled with zeros.

Note: If SSA Publication No.42-007 EFW2 Tax Year 2010 instructs to use blanks for alpha/numeric fields, enter blanks unless Maryland specifies other.

Records

Do not include more than one "W2REPORT" file per diskette or CD.

The required records in the necessary submission sequence for company reporting are:

RA-Submitter Record (Same as SSA)

RE-Employer Record (Modified, record description below)

RS-State Record (Modified, record description below)

RV-Total Record (Modified, record description below)

“RA” Record for Maryland Reporting

FIELD POSITION	FIELD NAME	FIELD LEGNTH	FIELD TYPE	FIELD DESCRIPTION
1-2	Record Type	2	ALPHA	Required. The value of this field is a constant "RA."
3-11	Submitter's Employer ID Number	9	NUMERIC	Required. Enter the EIN of Employer.
12-19	User Identification Number	8	ALPHA NUMERIC	Required. Enter User ID.
20-23	Software Vendor Code	4	NUMERIC	Required. Enter NACTP assigned code.
24-28	Filler	5	ALPHA NUMERIC	Required. Fill with blanks.
29	Resub Indicator	1	NUMERIC	Required. Fill with zero.
30-35	Resub Wage File ID	6	ALPHA NUMERIC	Required. Fill with blanks.
36-37	Software Code	2	NUMERIC	Required. Enter 98 when "In-house Program", 99 when Off the Shelf Software.
38-94	Submitter Company Name	57	ALPHA NUMERIC	Required. Enter Submitter Company Name.
95-116	Location Address	22	ALPHA NUMERIC	Required. Enter the submitter's location address.
117-138	Delivery Address	22	ALPHA NUMERIC	Required. Enter the submitter's delivery address.
139-160	City	22	ALPHA NUMERIC	Required. Enter the submitter's city.
161-162	State Abbreviation	2	ALPHA	Required. Enter the submitter's 2 letter state abbreviation. For a foreign address, fill with blanks.
163-167	Zip Code	5	NUMERIC	Required. Enter the submitter's 5-digit zip code. For a foreign address, fill with zeros.
168-171	Zip Code Extension	4	NUMERIC	Required. Enter the submitter's four-digit extension of the zip code. If not applicable, fill with blanks.
172-176	Filler	5	ALPHA NUMERIC	Required. Reserved for SSA use, fill with blanks.
177-199	Foreign State/Province	23	ALPHA NUMERIC	Required. Enter submitter foreign/state province. If not applicable, fill with blanks.

200-214	Foreign Postal Code	15	ALPHA NUMERIC	Required. Enter submitter foreign postal code. If not applicable, fill with blanks.
215-216	Country Code	2	ALPHA NUMERIC	Required. Use SSA Pub #42-007 EFW2 Tax Year 2010.
217-273	Submitter Company Name	57	ALPHA NUMERIC	Required. Enter submitter company name.
274-295	Location Address	22	ALPHA NUMERIC	Required. Enter submitter street address.
296-317	Delivery Address	22	ALPHA NUMERIC	Required. Enter submitter delivery address.
318-339	City	22	ALPHA NUMERIC	Required. Enter submitter city.
340-341	State Abbreviation	2	ALPHA	Required. Enter submitter 2 letter state abbreviation, otherwise fill with blanks.
342-346	Zip Code	5	NUMERIC	Required. Enter submitter 5 digit zip code, otherwise fill with zeros.
347-350	Zip Code Extension	4	NUMERIC	Required. Enter the submitter's four-digit extension of the zip code. If not applicable, fill with zeros.
351-355	Filler	5	ALPHA NUMERIC	Required. Fill with blanks
356-378	Foreign State/Province	23	ALPHA NUMERIC	Required. Enter submitter foreign/state province. If not applicable, fill with blanks.
379-393	Foreign Postal Code	15	ALPHA NUMERIC	Required. Enter submitter foreign postal code. If not applicable, fill with blanks.
394-395	Country Code	2	ALPHA NUMERIC	Required. Use SSA Pub #42-007 EFW2 Tax Year 2010.
396-422	Contact Name	27	ALPHA NUMERIC	Required. Enter contact person name
423-437	Contact Phone Number	15	ALPHA NUMERIC	Required. Enter contact person phone number
438-442	Contact Phone Extension	5	ALPHA NUMERIC	Required. Enter contact person phone extension number, otherwise fill with blanks.
443-445	Filler	3	ALPHA NUMERIC	Required. Fill with blanks.
446-485	Contact E-Mail/Internet	40	ALPHA NUMERIC	Required. Enter contact person e-mail/internet address, otherwise fill with blanks.
486-488	Filler	3	ALPHA NUMERIC	Required. Fill with blanks.
489-498	Contact Fax	10	ALPHA NUMERIC	Required. Enter contact person's fax number, otherwise fill with blanks.
499	Problem Notification Code	1	NUMERIC	Required. Enter 1 when e-mail/Internet, 2 when US Postal Service.

500	Preparer Code	1	ALPHA NUMERIC	Required. Use SSA Pub #42-007 EFW2 Tax Year 2010.
501-512	Filler	12	ALPHA NUMERIC	Required. Fill with blanks.
		512		

“RE” Record for Maryland Reporting

FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
1-2	Record Type	2	ALPHA	Required. Enter "RE."
3-6	Tax Year	4	NUMERIC	Required. Enter the tax year for this report.
7	Agent Indicator Code	1	ALPHA NUMERIC	Required. Enter "1" Third Party Sick Pay Agent, if applicable, otherwise, fill with blanks.
8-16	Employer /Agent Identification Number (EIN)	9	NUMERIC	Required. Enter the EIN under which tax payments were submitted. Enter only numeric characters. Omit hyphens.
17-25	Agent for EIN	9	NUMERIC	Required. If you entered a "1" in the Agent Indicator Code field (position 7), enter the Employer's EIN for which you are an Agent. Otherwise, fill with blanks.
26	Terminating Business Indicator	1	NUMERIC	Required. Enter 0. Maryland does not use this field.
27-30	Establishment Number	4	ALPHA NUMERIC	Required. Enter blanks. Maryland does not use this field.
31-39	Other EIN	9	ALPHA NUMERIC	Required. Enter blanks. Maryland does not use this field.
40-96	Employer Name	57	ALPHA NUMERIC	Required. Enter the name associated with the EIN entered in positions 8-16. Left justify and fill with blanks.
97-118	Location Address	22	ALPHA NUMERIC	Required. Enter the employer's location address. Left justify and fill with blanks.
119-140	Delivery Address	22	ALPHA NUMERIC	Required. Enter the employer's delivery address. Left justify and fill with blanks.
141-162	City	22	ALPHA NUMERIC	Required. Enter the employer's city. Left justify and fill with blanks.
163-164	State Abbreviation	2	ALPHA	Required. Enter the employer's state. Use the postal abbreviation. For a foreign address, fill with blanks.
165-169	Zip Code	5	NUMERIC	Required. Enter the employer's zip code. For a foreign address, fill with blanks.

170-173	Zip Code Extension	4	NUMERIC	Required. Enter the employer's four-digit extension of the zip code. If not applicable, fill with blanks.
174-178	Filler	5	ALPHA NUMERIC	Required. Reserved for SSA use. Fill with blanks.
179-201	Foreign State/Province	23	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
202-216	Foreign Postal Code	15	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
217-218	Country Code	2	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
219	Employment Code	1	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
220	Tax Jurisdiction Code	1	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
221	Third-Party Sick Pay Indicator	1	NUMERIC	Required. If applicable, enter "1", else enter zero.
222-229	Maryland Central Registration Number	8	NUMERIC	Required. Eight-digit Maryland Central Registration Number (Tax Withholding Account Number)
230-496	Filler	267	ALPHA NUMERIC	Required. Maryland does not use this field. Fill with blanks.
497-504	Date Created	8	NUMERIC	Required. Enter Date in format of YYYYMMDD
505-512	Time Created	8	NUMERIC	Required. Enter Time in format HHMMSSNN***
		512		

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

“RS” Record Modified for Maryland Reporting

FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
1-2	Record Type	2	ALPHA	Required. Enter "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.
19-33	Employee First Name	15	ALPHA NUMERIC	Required. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	ALPHA NUMERIC	Required. Left justify and fill with blanks.
49-68	Employee Last Name	20	ALPHA NUMERIC	Required. Left justify and fill with blanks.
69-72	Filler	4	ALPHA NUMERIC	Required. Maryland does not use this field. Fill with blanks.
73-94	Location Address	22	ALPHA NUMERIC	Required. Left justify and fill with blanks.
95-116	Delivery Address	22	ALPHA NUMERIC	Required. Left justify and fill with blanks.
117-138	City	22	ALPHA NUMERIC	Required. Left justify and fill with blanks.
139-140	State Abbreviation	2	ALPHA	Required. Standard state abbreviation.
141-145	Zip Code	5	NUMERIC	Required. Standard federal zip code.
146-149	Zip Code Extension	4	NUMERIC	Required. Fill with blanks if not available.
150-273	Filler	124	ALPHA NUMERIC	Required. Maryland does not use this field. Fill with blanks.
274-275	Maryland State Code	2	NUMERIC	Required. Enter "24" for Maryland
276-286	Maryland State Taxable Wages	11	NUMERIC	Required. Right justify and fill with zeros.
287-297	Maryland State Income Tax Withheld	11	NUMERIC	Required. Total of state and local taxes withheld. Must be added together, (do not report separately). Right justify and fill with zeros.
298-307	Maryland State Pick-up	10	NUMERIC	Required. For use by Maryland State Retirement System. Right justify and fill with zeros.
308-327	Filler	20	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
328-336	Employer/Agent Identification Number (EIN)	9	NUMERIC	Required. Enter the EIN under which tax payments were submitted. Enter only numeric characters. Omit hyphens.

337	Filler	1	ALPHA NUMERIC	Required. Fill with blanks. Maryland does not use this field.
338-345	Maryland Central Registration Number (CR)	8	NUMERIC	Required. Eight –digit Maryland Central Registration Number (Tax Withholding Account Number).
346-356	Wages, Tips & Other Compensation	11	NUMERIC	Required. Same as “RW” positions 188-198.
357-367	Federal Income Tax Withheld	11	NUMERIC	Required. Same as “RW” positions 199-209.
368-369	Employee Withholding Allowance	2	NUMERIC	Required. Number of exemptions claimed on Form W-4 Employee’s Withholding Allowance Certificate. Right Justify.
370-496	Filler	127	ALPHA NUMERIC	Required. Maryland does not use this field. Fill with blanks.
497-504	Date Created	8	NUMERIC	Required. Enter date in format YYYYMMDD
505-512	Time Created	8	NUMERIC	Required. Enter time in format of HHMMSSNN***
		512		

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

“RV” Record Modified for Maryland Reporting

FIELD POSITION	FIELD NAME	FIELD 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 1	6	NUMERIC	Required. Enter total number W-2s coded for Maryland. Right justify and zero fill.
149-160	MW508- Employer Total Amount of Taxes Reported from Line 2	12	NUMERIC	Required. Enter the total tax reported on all MW506s. Right justify and zero fill.
161-172	MW508-Employer Total Tax Withheld as shown on W-2s from Line 3	12	NUMERIC	Required. Enter the total state/local tax for all MD employee records. Right justify and zero fill.
173-184	MW508-Enter total withholding tax paid this year from Line 3a	12	NUMERIC	Required. Enter the total withholding taxes paid this year. Right justify and zero fill.

185-196	MW508- Employer Total Tax Exempt Credits (Form 500CR) from Line 3b	12	NUMERIC	Required. Enter total eligible business tax credits if you are a tax-exempt organization and as indicated on Form 500CR. ** (see note for additional information) Right justify and zero fill.
197-208	MW508-Employer Amount Tax Due from Line 4	12	NUMERIC	Required. Subtract line 3a and 3b from line 3. If amount is zero or greater enter here otherwise, go to line 5. Right justify and zero fill.
209-220	MW508-Employer Overpayment from Line 5	12	NUMERIC	Required. If line 3 minus lines 3a & 3b is less than zero, enter the difference here as a positive number. Right justify and zero fill.
221-232	MW508-Employer – Amount of Overpayment to be applied as credit to your account from Line 6	12	NUMERIC	Required. Enter amount you wish to be applied as credit. Right justify and zero fill.
233-244	MW508- Employer- Amount of Overpayment to be refunded from Line 7	12	NUMERIC	Required. Enter amount you wish to have refunded. Right justify and zero fill.
245-256	MW508-Employer Gross Payroll from amount in box	12	NUMERIC	Required. Total amount of wages reported for all MD employees in RS record. Right justify and zero fill.
257-268	MW508-Employer-State Pickup Amount	12	NUMERIC	Required. For use by Maryland State Retirement System. Right justify and zero fill.
269-296	MW508 Employer Representative Name	28	ALPHA NUMERIC	Required. Enter name of individual authorized to certify the filing of this report. Left justify and fill with blanks.
297-311	MW508-Employer Representative Title	15	ALPHA NUMERIC	Required. Enter the title of individual authorized to certify this report. Left justify and fill with blanks.
312-319	MW508-Employer Representative Date	8	NUMERIC	Required. Enter the date this report is submitted. (YYYYMMDD)
320-329	MW508- Employer Representative Phone Number	10	NUMERIC	Required. Enter phone number of individual authorized to certify this report. 1234567890
330-330	MW508-Employer Total File Indicator (Is this a complete filing?)	1	ALPHA	Required. Enter "Y" for Yes, "N" for No
331-496	Filler	166	ALPHA NUMERIC	Required. MD does not use this field. Fill with blanks.
497-504	Date Created	8	NUMERIC	Required. Enter date in format YYYYMMDD
505-512	Time Created	8	NUMERIC	Required. Enter time in format of HHMMSSNN***
		512		

** 500CR must be included with the media if credit is claimed.

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

Filing Requirements for 1099 Reporting

- Filers having 100 or more information returns must file magnetic media in the IRS format from Publication 1220 and Internal Revenue Bulletin (Rev. Proc. 2010-30) SPECIFICATIONS FOR FILING FORMS 1098, 1099, 5498, AND W2-G MAGNETICALLY OR ELECTRONICALLY.
- Maryland requires a 1099-G, 1099-R, 1099-S and W-2G for every Maryland payee that receives a payment of \$10 or more during the tax year being reported.
- Failure to comply may result in a penalty of \$50 for each violation. Each 1099 you issue that is not properly filed is a separate violation subject to the above penalty. Failing to comply with Section 13-706 of the Tax-General Article, Annotated Code of Maryland may result in the assessing of additional penalties.
- Filers participating in the Combined Fed/State filing program should remember to include the Central Registration Number in positions 715 – 722 of the modified “B” record.
- Do not include more than one “IRSTAX” file per diskette or CD.
- The required records are:
 - “T” Transmitter Record (Same as IRS)
 - “A” Payer Record (Same as IRS)
 - “B” Payee Record (Modified, record description below)
 - “C” End of Payer Record (Same as IRS)
 - “K” Use for Combined Federal/State Filing Program (Same as IRS).
 - “F” End of File Record (Same as IRS)

“B” Record Modified for Maryland Reporting

FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
1-700	Same as IRS	700	ALPHA NUMERIC	Required. Same as IRS.
701-712	Maryland State Pickup	12	NUMERIC	For use by Maryland State Retirement System. Right justify and fill with zeros.
713-714	Filler	2	ALPHA NUMERIC	Maryland does not use this field.
715-722	Maryland Central Registration Number	8	NUMERIC	Required. Eight-digit Maryland Central Registration Number (Tax Withholding Account Number)
723-734	Maryland State Income Tax Withheld	12	NUMERIC	Required. <i>Total of state and local taxes withheld must be added together.</i> Do not report separately. Right justify and fill with zeros
735-746	Filler	12	ALPHA NUMERIC	Maryland does not use this field.
747-748	Combined Federal/State Code	2	NUMERIC	Constant “24” for Maryland.
749-750	Same as IRS	2	ALPHA NUMERIC	Required. Same as IRS.
		750		

Rejected Media Maryland Error Codes

“RE” Record Error Codes

E00020 - RE TAX-YEAR < 1986 OR > 2010

The tax year in the RE record in positions 3-6 is less than 1986 or greater than 2010.

E00030 - RE TAX-YEAR NOT NUMERIC

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

E00040 - RE FEIN NOT NUMERIC

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

E00050 - RE FEIN DOES NOT MATCH CR FEIN

The FEIN associated with the CR number in the RE record in positions 8-16 does not match the FEIN associated with the CR number in the Maryland master file.

E00060 - RE CR-NBR NOT FOUND ON CR MASTER

The Maryland Central Registration number in the RE record in positions 222-229 is not found in the Maryland master file.

E00070 - RE CR-NBR NOT NUMERIC OR = ZEROES

The Maryland Central Registration number in the RE record in positions 222-229 is not numeric or equals zeros.

E00080 - RE RECORD NOT FOUND BEFORE RS

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

E00090 - RE RECORD NOT FOUND BEFORE RV

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

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

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

E00110 - RE RECORD Agent EIN not >= Zero

The RE record Agent for EIN in positions 17-25 is greater than or equal to zeros. When Agent Indicator Code equals 1, the EIN must be greater than zero. When Agent Indicator equals zero, the EIN must be blanks.

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

The RE record Third Party Sick Indicator in position 7 must equal the number 1 or zero.

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

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

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

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

“RS” Record Error Codes

S00010 - RS FEIN NOT NUMERIC

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

S00020 - RS FEIN DOES NOT MATCH CR FEIN

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

S00030 - RS FEIN DOES NOT MATCH RE FEIN

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

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

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

S00050 - RS CR-NBR NOT FOUND ON CR MASTER

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

S00060 - RS CR-NBR NOT NUMERIC OR = ZEROES

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

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

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

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

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

“RV” Record Error Codes

V00010 - RV TAX-YEAR < 1986 OR > 2010

The tax year in the RV record in positions 10-13 is less than 1986 or greater than 2010.

V00020 - RV TAX-YEAR NOT NUMERIC

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

V00030 - RV FEIN NOT NUMERIC

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

V00040 - RV FEIN DOES NOT MATCH CR FEIN

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

V00050 - RV FEIN DOES NOT MATCH RE FEIN

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

V00060 - RV FEIN DOES NOT MATCH RS FEIN

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

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

The Maryland Central Registration number in the RV record in positions 23-30 does not match the Maryland Central Registration number in positions 222-229 in the RE record.

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

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

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

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

V00100 - RV CR-NBR NOT FOUND ON SMART

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

V00110 - RV CR-NBR NOT FOUND ON CR MASTER

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

V00120 - RV CR-NBR NOT NUMERIC OR = ZEROES

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

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

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

V00140 - RV NBR-W2S-L1 NOT NUMERIC

The number of W-2 forms, field 143 in the RV record, is not numeric in positions 143-148.

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

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

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

The total tax on the W-2 forms, field 161 in the RV record is not numeric in positions 161-172.

V00170 - RV TOTAMT-WTHLD-L2 NOT NUMERIC

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

V00180 - RV RECORD NOT FOUND BEFORE NEXT RA

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

V00190 - RV RECORD NOT FOUND BEFORE NEXT RE

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

V00200 - RV RECORD NOT FOUND BEFORE W2DATA-EOF

Submission sequence problem; The RV record was missing or not found before the W-2 data or end of file.

V00220 - RV RECORD WH TAX PAID – L3a not ≥ 0

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

V00230 - RV RECORD Tax Exempt Credit – L3b not ≥ 0

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

V00240 - RV RECORD Tax Due Amount – L4 not ≥ 0

The RV record MW508 Line 4 "Amount Due With Return" must be greater than or equal to zero, or does not equal $L3 - (L3a + L3b)$ in positions 197-208.

V00250 - RV RECORD Overpayment – L5 not ≥ 0

The RV record MW508 Line 5 "Overpayment" must be greater than or equal to zero, or does not equal the positive value of $L3 - (L3a + L3b)$ in positions 209-220.

V00260 - RV RECORD Overpayment Credit – L6 not ≥ 0

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

V00270 - RV RECORD Overpayment Refund – L7 not ≥ 0

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

V00280 - RV RECORD Total Gross Maryland Payroll Amount not ≥ 0

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

V00290 - RV RECORD Total File Indicator not $> Y$ or N

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

V00300 - RV RECORD Date not > 0 or Not Equal YYYYMMDD

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

V00310 - RV RECORD Time not > 0 or Not Equal HHMMSSNN

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

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