

**FORM
MW508
2012**

**Annual Employer Withholding
Reconciliation Return
DUE DATE: February 28, 2013**



Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, MD 21411-0001

Make check payable to Comptroller of MD - WH Tax

Name: _____

Address: _____

FEIN: _____

OFFICE USE ONLY

CR#: _____

Enter the total gross Maryland payroll for the calendar year		
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CHECK THE BOX IF THIS IS A PARTIAL FILING OF W-2(S) AND/OR 1099(S)

1.	Enter total amount of W-2 and/or 1099 Forms. (ATTACH PAPER COPY)		
2.	Enter total withholding tax you reported on Forms MW506 for this year		
3.	Enter total state and local tax shown on W-2/1099 (COMBINE TOTAL IF YOU HAVE BOTH FORMS.)		
3a.	Enter total withholding tax paid		
3b.	Enter total tax-exempt credit (500CR MUST BE ATTACHED TO ALLOW CREDIT.)		
4.	Amount due with return (Subtract lines 3a and 3b from line 3. If this amount is zero or greater, enter here. Otherwise, go to line 5.)		
5.	Overpayment (If line 3 minus lines 3a and 3b is less than zero, enter the difference here as a positive number.)		
6.	Amount of overpayment on line 5 to be applied as a credit to your account		
7.	Amount of overpayment on line 5 to be refunded to you		

Instructions for Filing

Send this form accompanied with the STATE copy of Form W-2/1099 for each person 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, 110 Carroll Street, 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 a paper Form MW508.** The MW508 will be included in the data received.

If you are submitting 25 or more W-2 forms, you are required to file electronically. If you are submitting 250 or fewer W-2 forms, you can file electronically using our online W-2 program at **www.marylandtaxes.com** by selecting bFile. You may also file electronically by using magnetic media with any number of W-2 forms. Maryland magnetic media specifications can be accessed online at **www.marylandtaxes.com**. Specifications can also be requested by telephone at (410) 260-7150 or toll free at 1-800-492-1751 or in writing to the address listed above.

Under the CR number box, enter the total gross Maryland payroll for the calendar year 2012 in the box provided.

- 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 and local tax shown on W-2/1099 forms.
- Line 3a. Enter total amount of withholding tax paid this year.
- Line 3b. 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. Amount Due. (Subtract lines 3a and 3b from line 3. If this amount is zero or greater, enter here; otherwise, go to line 5)
- Line 5. Overpayment (If line 3 minus lines 3a and 3b combined is less than zero, enter the difference here as a positive number.)
- Line 6. Enter the amount of line 5 you wish to have applied as a credit.
- Line 7. Enter the amount of line 5 you wish to have refunded. (Line 6 plus line 7 cannot exceed line 5)

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 is a true, correct and complete return.

SIGNED: _____ TITLE: _____

PHONE: _____ DATE: _____