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2026
Maryland Employer Reporting of 1099s Instructions and Specifications for .TXT Format

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Revenue Administration Division

Annapolis, MD 21411-0001

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What's New for Tax Year 2026

The ability to bulk file XML formatted 1099 files are available for Tax Year 2026 filing season Calendar year 2027 per IRS mandate see Link to see IRS mandates

Maryland is not supporting the comma delimited .CSV formatted file

Maryland is still accepting 1099s via .txt format for Tax Year 2026 and prior for those who cannot meet the mandate for XML formatted files.

- There are no new record layout changes for Tax Year 2026.
- The last line of the 1099 file should be an F record. No blank lines are accepted at the end of the file.
- For bulk filing of 1099's there is now a duplicate error check, error code E500000 - A duplicate file exists.
- Maryland Tax Connect Portal will allow the filing of 1099's back tax years for both key-in and bulk filing. Bulk Filing of back years must be in the current tax year format. It must include the T, A, B, C or K, and F records.
- **Exception:**

  The SFTP Filing option will continue to be available only for 1099-K and 1099-S.
- All 1099-R, 1099-NEC, 1099G, 1099-MISC, W-2G files will no longer be accepted through SFTP.
- Although Maryland is a part of the Combined Federal State Program, we will NOT be processing any 1099's from the Combined Federal/State Filing Program.

Document Change Log

Date	Page	Description
10/01/2026	Page 4	Annual Filing Deadline: January 31st, 2026.
10/01/2026	Page 10	**NEW** The last line of the 1099 should be F record. No blank lines are accepted at the end of the file.
10/01/2026	Page 16	**NEW** For bulk filing of 1099's there is now a duplicate error check, error code E500000 - A duplicate 1099 file exists.
10/01/2026	Page 6	**NEW** Maryland Tax Connect Portal will allow the filing of 1099's back tax years for both key-in and bulk filing.

Introduction

Maryland law requires that employers submit their annual Withholding reconciliation using the electronic format. Electronic filing is not mandatory for corporations with fewer than 15 employees. However, such corporations that have the means to file electronically are strongly encouraged to do so to expedite processing. Businesses with fewer than 15 employees may apply for the exception by filing form 300W-B.

We encourage all employers, regardless of the number of 1099s, to file electronically.

The **annual filing deadline** of 1099 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 2026 Maryland Reporting Instructions and Specifications Handbook for 1099s is designed to be used as a companion to the **IRS Publication 1220 Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935 AND W-2G Tax Year 2026.** Since many functions of the Maryland employer-reporting program are like the IRS program, this handbook highlights the special requirements of the Maryland program.

Filing Requirements for 1099 Reporting

The ability to bulk file XML formatted 1099 files are available for Tax Year 2026 filing season Calendar year 2027 per IRS mandate see Link to IRS Mandate

Maryland is not supporting the comma delimited .CSV formatted file

Maryland requires:

1099-G, 1099-R, 1099-S, W-2G, 1099-MISC and 1099-NEC from the payer (or employer) when there is Maryland withholding greater than zero, regardless of the payment amount

Note: All 1099-K and 1099-S should continue to file electronically via SFTP. Section 10-825 of the Maryland Tax-General Article requires that 1099-K forms are required for payees who are "required to file a return or declaration" under Part II of Subtitle 8 of the income tax title.

Failure to comply may result in a penalty of $100 for each violation. In addition, there could also be a $50.00 penalty for each 1099 not filed. Failure to comply with Section 13-706 of the Tax-General Article, Annotated Code of Maryland may result in the assessing of additional penalties.

Three Options for Filing 1099 Statements Electronically

There are three options for filing electronically 1099/MW508 to Maryland Revenue Administration.

- Option 1: As a Maryland Tax Connect User with a withholding account you may upload an IRS Publication 1220 formatted text file in the modified Maryland standard format.

- Option 2: Register as a Transmitter Bulk Filer at the web portal "Maryland Tax Connect" to upload an IRS Publication 1220 formatted text file in the modified Maryland standard format.

- Option 3: 1099s/MW508 can be keyed manually via our new web portal "Maryland Tax Connect", electronic filing is not mandatory for corporations with fewer than 15 employees. However, such corporations that have the means to file electronically are strongly encouraged to do so to expedite processing. Businesses with fewer than 15 employees may apply for the exception by filing form 300W-B.

Option 1 – Maryland Tax Connect User - "Bulk File Uploads for 1099R, 1099G, 1099NEC, 1099MISC, W2-G"

All Maryland Tax Connect User who have a withholding account, can bulk file an IRS Publication 1220 formatted 1099 .txt file that is in the modified Maryland standard format. The 1099 .txt file should only contain the employers of withholding accounts that the Maryland Tax Connect user has access to. The Bulk Filing and TEST instructions are available online at www.mdtaxconnect.gov web portal under Quick Links\User Guides and Tutorials.

If you have zero wages for the tax year, see 'Option 3' below

Option 2 – Maryland Transmitter User - "Bulk File Uploads for 1099R, 1099G, 1099NEC, 1099MISC, W2-G"

If a payroll provider or a third-party file on behalf of employer(s) in which you do not have a Maryland Tax Connect User account, you will need to first register as a Transmitter user creating a new Transmitter user-id and password.

Register as a Transmitter user.
The Transmitter User Registration instructions are available online at www.mdtaxconnect.gov web portal under Quick Links\User Guides and Tutorials.

The Transmitter bulk filing Production and TEST instructions are available online at www.mdtaxconnect.gov web portal under Quick Links\User Guides and Tutorials.

If you have zero wages for the tax year, see 'Option 3' below

Option 3 – Maryland Tax Connect System - "Key-in of 1099R, 1099G, 1099NEC, 1099MISC, W2-G and MW508"

The web portal "Maryland Tax Connect" offers a third option for users to Key-in 1099s and MW508. It is located at www.mdtaxconnect.gov.

Register as a Maryland Tax Connect User.

If you already have a Maryland Tax Connect user-id to file Maryland withholding taxes (MD Form 506), then this same Maryland Tax Connect user-id can be used to login and Key in your 1099(s) and MW508 Annual Reconciliation.

If you do not have an existing Maryland Tax Connect user-id, you will need to register.

If you are responsible for keying 1099/MW508 and are not the primary "Maryland Tax Connect" user for filing the withholding taxes, it will require an additional authorization from the primary "Maryland Tax Connect" user to grant you access to their business entity withholding account info.

The Maryland Tax Connect User Registration instruction is located online at www.mdtaxconnect.gov under Quick Links\User Guides and Tutorials.

When keying in 1099(s)/MW508, user(s) need only have the 1099/MW508/payroll information at their fingertips. Electronic filing is not mandatory for corporations with fewer than 15 employees. However, such corporations that have the means to file electronically are strongly encouraged to do so to expedite processing. Businesses with fewer than 15 employees may apply for the exception by filing form 300W-B.

The ability to report $0 wage and/or zero MD withholding via Md Tax Connect Portal Bulk Filing is only available via the Key-in option for Tax Year 2026 filing in calendar year 2027

Third-Party Sick Vendors who cannot include the FEIN (that was registered with the Maryland withholding account) in the A record

If you cannot meet the required changes, email EfileW21099help@marylandtaxes.gov by December 13, 2026, stating the reason why with your SFTP User ID and we will add you to the exception list.

The **A** record field:

Field: **Issuer Taxpayer Identification Number (TIN),** column **12 – 20,** should indicate the FEIN registered with the state of Maryland (withholding tax payments must have been made to this FEIN and it must be an account registered with the State of Maryland).

DO NOT list the Third-Party Sick Vendor Company TIN/FEIN if it is not the registered withholding account with State of Maryland.

File Specifications

The Maryland Revenue Administration Division uses the following criteria:

- Data must be uppercase letters in ASCII.
- Inspect the file to verify that each record type T, A, B, C, and F (K is optional) starts on a new row.
- 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 750. Do not place a record delimiter before the first record (T) of the file.
- Multiple companies (different FEINS) can be submitted within one file. **Be sure to repeat each set of record types T, A, B, C, F (K is optional) in this sequence for each company.**
- Single companies (same FEIN) can be submitted with one set of record types T, A, B, C, K (K is optional), and F in one file.
- The last line of 1099 should be an F record. No blank lines are accepted at the end of the file.
- B Record Requirements
    - Cols 1-5 should always contain 'B2022' = B record with Tax Year to be selected for processing
    - Cols 701-712 should always contain zeros ='000000000000'
    - Cols 713-714 should always continue spaces = ''
    - Cols 715-722 should contain the required Maryland Central Registration Number (CRN) that was given by the Central Registration Department. If your company does not have one, see page 29.
      NOTE: All B records included in the file for Maryland payees must contain a CRN in column 715 – 722
    - Cols 735-746 should always contain zeros = '000000000000'
    - Cols 747-748 should always be '24' for Maryland State code = 24

Reminders for Tax Year 2026

1. **The filing due date for 1099 wage/tax statements is January 31st.**

2. Electronic filing is not mandatory for corporations with fewer than 15 employees. However, such corporations that have the means to file electronically are strongly encouraged to do so to expedite processing. Businesses with fewer than 15 employees may apply for the exception by filing form 300W-B.

3. Third-Party Vendors – please take note of new record specifications instructions for electronic W2 EFW2 format in the Maryland modified format.

4. **We are only accepting 1099-K and 1099-S via SFTP.**

5. It is a requirement to provide the Federal Employer Identification Number (FEIN) and the corresponding Central Registration Number (CRN) in positions 715-722 of the B record. Not providing this information will either delay the processing time or will cause the file to be rejected.

6. Amounts reported on a paper Form MW508 are for paper submission only; if you provide additional submissions electronically, exclude those which were reported on paper. Duplicate filings create a bill, erroneous balance due notices and/or penalty notices for the employer.

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 (CRN) Number. The information is in the Employer Withholding Tax Returns Coupon Book. The use of "Sales and Use" account numbers or "Maryland Department of Labor" account numbers will cause your file to be rejected. Please contact Taxpayer Services at, https://services.marylandcomptroller.gov/taxes/en , when you get to this page scroll down to "taxpayer assistance" if you need verification of your CRN.

8. **Maryland no longer accepts CD/Diskettes/Flash thumb drives.**

9. If you outsource your payroll, please provide the transmitter/submitter with the correct Federal Employer Identification Number (FEIN) and the correct Maryland Central Registration (CRN) Number. The information is in the Employer Withholding Tax Returns Coupon Book. The use of "Sales and Use" account numbers or "Maryland Department of Labor" account numbers will cause your file to be rejected.

   For assistance, please open a case in ServiceNow on the Comptroller of Maryland website:
   Website is https://services.marylandcomptroller.gov/taxes/en
   Click "Register" on the upper right corner, then click the register button again.

10. If the payer (employer, organization, etc.) withhold state taxes that are reported on a 1099-MISC for Maryland payee(s), then the 1099-MISC should be included in the payer's annual reconciliation for the tax year reported. If there is no 1099-MISC Maryland withholding, then there is no need to submit this 1099-MISC information to the state. This is also true for Form 1099-NEC.

11. Each tax year must be submitted in a separate electronic file.

12. Scanned, PDF, PNG, TIF, GIF, JPG, Word, Excel formats will not be accepted.

13. There is no need to file a separate MW508 as the system will automatically generate a MW508 when the 1099 electronic file is submitted.

Most Common Errors to Avoid

- Failure to include the "T", "A", "C", and "F" record.
- Failure to include the Federal Employer Identification Number (FEIN) on the "A" record, position 12.
- Failure to modify the B record to include the required Central Registration Number (CRN) in positions 715-722 or failure to place the required Central Registration Number in the correct location.
- Using the Unemployment Insurance number (10 digits) instead of the Maryland Central Registration number (8 digits).
- 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 Maryland CR number is not the first 8 digits of the FEIN.
- Unacceptable Formats: Uploading a PDF, Word document, image file or an Excel spreadsheet using the Bulk Upload Application online will result in the file being rejected. These are not acceptable formats. Any software product that claims to generate the EFW2 format will create a readable text (txt) file 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 placed on the PC.
- Sending file formats of PDF, MSWord, PNG, TIF, GIF, JPG, or Excel 1099 files via SFTP are not acceptable formats. This will result in a failed submission and may cause erroneous balance between due notices and/or penalty notices.
- Failure to 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 750.
- Central Registration number not used or placed in the wrong location will result in the file not being processed.
- Failure to verify each record type T, A, B, C, F (K is optional) starts on a new row.
- **The entire submission will be rejected if there are any rejected errors**.
- Do not submit the same file twice, this may result in erroneous balance due notices and/or penalty notices**.**

Record Format Rules

(Entire submission is rejected if there are any employee errors)

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 and blanks are 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 field that has no amount to be reported must be filled with zeroes.

Note: If IRS Publication 1220 Tax Year 2026 instructs to use blanks for alpha/numeric fields, enter blanks unless Maryland specifies others.

Maryland Record Layout Tax Year 2026

The 2026 Maryland 1099 record layout is the only acceptable format for both current and back-year electronic submissions of 1099s.

1099 Filers must include the required Central Registration Number in positions 715 – 722 of the modified "B" record prior to electronic submissions to Comptroller, State of Maryland.

Note: Maryland only requires 1099-MISC *and 1099-NEC* from the payer (or employer) *when there is Maryland withholding greater than zero, regardless of the payment amount*.

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" is optional
(NOTE: If the K record is included, see K record error codes below. If you do not include a 'K' record, your file will not be rejected.)
"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. Space filled.
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. Total of state and local taxes withheld must be added together. Do not report separately. Right justify and fill with zeroes.

FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
735-746	Filler	12	ALPHA NUMERIC	Maryland does not use this field. Right justify and fill with zeros.
747-748	Maryland Code	2	NUMERIC	Constant “24” for Maryland.
749-750	Same as IRS	2	ALPHA NUMERIC	Required. Same as IRS.
		750		

1099 Error Code Definitions for Bulk Filing

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
1099 File	N/A	1	750	Entire File	E500000	A duplicate 1099 file exists

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
1099	T	1	1	Record Type	T00010	T record is missing.
1099	T	6	1	Prior Year Data Indicator	T200118	Unexpected Value Provided for Field Prior Year Data Indicator.
1099	T	7-15	9	Transmitter's TIN	T100062	Required Field Transmitter's TIN, Not Provided.
1099	T	7-15	9	Transmitter's TIN	T200119	Unexpected Value Provided for Field Transmitter's Tin.
1099	T	30-69	40	Transmitter Name	T100059	Required Field Transmitter Name, Not Provided.
1099	T	110-149	40	Company Name	T100054	Required Field Company Name, Not Provided.
1099	T	190-229	40	Company Mailing Address	T100055	Required Field Company Mailing Address, Not Provided.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
1099	T	230-269	40	Company City	T100056	Required Field Company City, Not Provided.
1099	T	270-271	2	Company State	T100057	Required Field Company State, Not Provided.
1099	T	272-280	9	Company ZIP Code	T100058	Required Field Company ZIP Code, Not Provided.
1099	T	304-343	40	Contact Name	T100060	Required Field Contact Name, Not Provided.
1099	T	500-507	8	Record Sequence Number	T100061	Required Field Record Sequence Number, Not Provided.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
1099	A	2-5	4	Payment Year	A00010	Tax year in A record in positions 2-5 is greater than current tax year and should not be less than in 1986.
1099	A	2-5	4	Payment Year	A00020	Required Field Payment Year, Not Provided.
1099	A	12-20	9	Issuers Taxpayer Identification Number (TIN)	A00030	A RECORD TIN NOT NUMERIC – The TIN in the A record in positions 12-20 is not numeric.
1099	A	12-20	9	Issuers Taxpayer Identification Number (TIN)	A00030	Required Field Issuers Taxpayer Identification Number (TIN), Not Provided.
1099	A	12-20	9	Issuers Taxpayer Identification Number (TIN)	A00030	The FEIN in positions 12-20 in the A record is not found in the Maryland master file.
1099	A	26 -27	2	Type of Return	A00040	Unexpected Value Provided for Type of Return. Valid values are F, A, NE, 9, and W.
1099	A	53-92	40	First Payer Name Line	A00050	Required Field First Issuer Name Line, Not Provided.
1099	A	134-173	40	Issuer Shipping Address	A00060	The A record is missing the shipping address in position 134 – 173.
1099	A	174-213	40	Issuer City	A00070	The A record is missing the city's name in position 174 - 213.
1099	A	214-215	2	Issuer State	A00080	The A record is missing the state's name in position 214 – 215.
1099	A	214-215	2	Issuer State	A00080	Unexpected Value Provided for Field Payer State Abbreviation.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
1099	A	216-224	9	Issuer ZIP Code	A00090	The A record is missing the zip code position 216 – 224.
1099	B	2-5	4	Payment Year	B00020	Required Field Payment Year, Not Provided.
1099	B	2-5	4	Payment Year	B00010	The tax year in B record of positions 2-5 is greater than 1986 or less than or equal to current tax year.
1099	B	6	1	Corrected Return Indicator	B200117	Unexpected Value Provided for Field Corrected Return Indicator. Blanks are accepted per IRS 1220.
1099	B	11	1	Type of TIN	B100050	Required Field Type of TIN, Not Provided.
1099	B	12-20	9	Payee's Taxpayer Identification Number (TIN)	B00030	Required Field Payee's Taxpayer Identification Number (TIN), Not Provided.
1099	B	12-20	9	Payee's Taxpayer Identification Number (TIN)	B00030	The TIN in the B record in positions 12-20 is not numeric or all blank.
1099	B	55-66	12	Original issue discount for the year	1099	Unexpected Value Provided for Field Original Issue Discount for The Year. Zeros are accepted per IRS 1220.
1099	B	55-66	12	Gross distribution	B200102	Unexpected Value Provided for Field Gross Distribution. Zeros are accepted per IRS 1220.
W2G	B	55-66	12	Reportable winnings	B200110	Unexpected Value Provided for Field Reportable Winnings. Zeros are accepted per IRS 1220.
1099MISC	B	55-66	12	Rents	B200078	Unexpected Value Provided for Field Rents. Zeros are accepted per IRS 1220.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
1099NEC	B	55-66	12	Nonemployee compensation	B200083	Unexpected Value Provided for Field Nonemployee Compensation. Zeros are accepted per IRS 1220.
1099MISC	B	67-78	12	Royalties	B200079	Unexpected Value Provided for Field Royalties. Zeros are accepted per IRS 1220.
1099G	B	67-78	12	State or local income tax refunds, credits, or offsets	B200037	Unexpected Value Provided for Field State or Local Income Tax Refunds, Credits, Or Offsets. Zeros are accepted per IRS 1220.
1099R	B	67-78	12	Taxable amount	B200104	Unexpected Value Provided for Field Taxable Amount. Zeros are accepted per IRS 1220.
W2G	B	67-78	12	Federal income tax withheld	B200111	Unexpected Value Provided for Field Federal Income Tax Withheld. Zeros are accepted per IRS 1220.
1099R	B	79-90	12	Capital gain	B200106	Unexpected Value Provided for Field Capital Gain. Zeros are accepted per IRS 1220.
1099MISC	B	79-90	12	Other income	B200081	Unexpected Value Provided for Field Other Income. Zeros are accepted per IRS 1220.
1099MISC	B	91-102	12	Federal income tax withheld	B200082	Unexpected Value Provided for Field Federal Income Tax Withheld. Zeros are accepted per IRS 1220.
1099NEC	B	91-102	12	Federal income tax withheld	B200085	Unexpected Value Provided for Field Federal Income Tax Withheld. Zeros are accepted per IRS 1220.
1099G	B	91-102	12	Federal income tax withheld	B200039	Unexpected Value Provided for Field Federal Income Tax Withheld. Zeros are accepted per IRS 1220.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
1099R	B	91-102	12	Federal income tax withheld	B200107	Unexpected Value Provided for Field Federal Income Tax Withheld. Zeros are accepted per IRS 1220.
1099G	B	103-114	12	RTAA payments	B200032	Unexpected Value Provided for Field Rate Payments. Zeros are accepted per IRS 1220.
1099MISC	B	103-114	12	Fishing boat proceeds	B200069	Unexpected Value Provided for Field Fishing Boat Proceeds. Zeros are accepted per IRS 1220.
1099MISC	B	115-126	12	Medical and health care payments	B200070	Unexpected Value Provided for Field Medical and Health Care Payments. Zeros are accepted per IRS 1220.
1099G	B	115-126	12	Taxable grants	B200033	Unexpected Value Provided for Field Taxable Grants. Zeros are accepted per IRS 1220.
1099R	B	115-126	12	Net unrealized appreciation in employer	B200098	Unexpected Value Provided for Field Net Unrealized Appreciation in Employer. Zeros are accepted per IRS 1220.
W2G	B	127-138	12	Winnings from identical wagers	B200108	Unexpected Value Provided for Field Winnings from Identical Wagers. Zeros are accepted per IRS 1220.
1099G	B	127-138	12	Agriculture payments	B200034	Unexpected Value Provided for Field Agriculture Payments. Zeros are accepted per IRS 1220.
1099MISC	B	139-150	12	Sub payments in lieu div interest	B200071	Unexpected Value Provided for Field Sub Payments in Lieu Div Interest. Zeros are accepted per IRS 1220.
1099R	B	139-150	12	Other Amount	B200099	Unexpected Value Provided for Field Other Amount. Zeros are accepted per IRS 1220.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
1099R	B	151-162	12	Total employee contributions	B200100	Unexpected Value Provided for Field Total Employee Contributions. Zeros are accepted per IRS 1220.
1099G	B	151-162	12	Market gain	B200035	Unexpected Value Provided for Field Market Gain. Zeros are accepted per IRS 1220.
1099MISC	B	163-174	12	Crop insurance proceeds	B200072	Unexpected Value Provided for Field Crop Insurance Proceeds. Zeros are accepted per IRS 1220.
1099R	B	175-186	12	Amount allocable to IRS within 5 years	B200101	Unexpected Value Provided for Field Amount Allocable to IRS Within 5 Years. Zeros are accepted per IRS 1220.
1099MISC	B	175-186	12	Excess golden parachute payment	B200073	Unexpected Value Provided for Field Excess Golden Parachute Payment. Zeros are accepted per IRS 1220.
1099MISC	B	187-198	12	Gross proceeds paid to an attorney	B200074	Unexpected Value Provided for Field Gross Proceeds Paid to An Attorney. Zeros are accepted per IRS 1220.
1099MISC	B	199-210	12	Section 409A deferrals	B200075	Unexpected Value Provided for Field Section 409A Deferrals. Zeros are accepted per IRS 1220.
1099MISC	B	211-222	12	Nonqualified deferred compensation	B200076	Unexpected Value Provided for Field Nonqualified Deferred Compensation. Zeros are accepted per IRS 1220.
1099MISC	B	223-234	12	Fish purchased for resale	B200077	Unexpected Value Provided for Field Fish Purchased for Resale. Zeros are accepted per IRS 1220.
1099MISC	B	223-234	12	November	B200063	Unexpected Value Provided for Field November. Zeros are accepted per IRS 1220.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
1099	B	448-487	40	Payee City	B00070	The B record is missing Payee's City.
1099	B	488-489	2	Payee State	B200116	Unexpected Value Provided for Field Payee State.
1099	B	490-498	9	Payee ZIP Code	B00090	The B record is missing payee's zip code.
1099-NEC	B	547	1	Direct Sales Indicator	B100034	Required Field Direct Sales Indicator, Not Provided. Blanks are accepted per IRS 1220.
W2G	B	548-555	8	Date Won	B200109	Unexpected Value Provided for Field Date Won.
1099-G	B	548-551	4	Tax Year of Refund	B100015	Required Field Tax Year of Refund, Not Provided.
1099	B	715-722	8	Maryland Central Registration Number	B00110	The Central Registration Number is not numeric or equals zeroes.
1099	B	715-722	8	Maryland Central Registration Number	B00120	The Maryland Central Registration number in the B record in positions 715-722 is not found in the Maryland master file.
1099	B	723-734	12	Maryland State Income Tax Withheld	B00140	B Record Maryland State Income Tax Withheld contained signed amounts or punctuations in position 723 -724 – Maryland State Income Tax Withheld, blanks or should default to zeros for RSI Edit in position 723-734, Maryland State Income Tax Withheld signed amounts and no punctuations should reject in position 723 -724.
1099	B			Record Type	B00150	B record is missing.

New Required Record Type C

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
NULL	C	16-33	18	Control Total 1	C300004	The Amount for The Field Control Total 1 Does Not Match with Running Total.
NULL	C	34-51	18	Control Total 2	C300015	The Amount for The Field Control Total 2 Does Not Match with Running Total.
NULL	C	52-69	18	Control Total 3	C300016	The Amount for The Field Control Total 3 Does Not Match with Running Total.
NULL	C	70-87	18	Control Total 4	C300017	The Amount for The Field Control Total 4 Does Not Match with Running Total.
NULL	C	88-105	18	Control Total 5	C300018	The Amount for The Field Control Total 5 Does Not Match with Running Total.
NULL	C	106-123	18	Control Total 6	C300001	The Amount for The Field Control Total 6 Does Not Match with Running Total.
NULL	C	124-141	18	Control Total 7	C300002	The Amount for The Field Control Total 7 Does Not Match with Running Total.
NULL	C	142-159	18	Control Total 8	C300003	The Amount for The Field Control Total 8 Does Not Match with Running Total.
NULL	C	160-177	18	Control Total 9	C300005	The Amount for The Field Control Total 9 Does Not Match with Running Total.
NULL	C	178-195	18	Control Total A	C300006	The Amount for The Field Control Total Does Not Match with Running Total.
NULL	C	196-213	18	Control Total B	C300007	The Amount for The Field Control Total B Does Not Match with Running Total.
NULL	C	214-231	18	Control Total C	C300008	The Amount for The Field Control Total C Does Not Match with Running Total.
NULL	C	232-249	18	Control Total D	C300009	The Amount for The Field Control Total D Does Not Match with Running Total.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
NULL	C	250-267	18	Control Total E	C300010	The Amount for The Field Control Total E Does Not Match with Running Total.
NULL	C	268-285	18	Control Total F	C300011	The Amount for The Field Control Total F Does Not Match with Running Total.
NULL	C	286-303	18	Control Total G	C300012	The Amount for The Field Control Total G Does Not Match with Running Total.
NULL	C	304-321	18	Control Total H	C300013	The Amount for The Field Control Total H Does Not Match with Running Total.

K Record is Optional

NOTE: If the K record is included, see K record error codes below. If you do not include a 'K' record, your file will not be rejected.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
NULL	K	16-33	18	Control Total 1	K300023	The Amount for The Field Control Total 1 Does Not Match with Running Total.
NULL	K	34-51	18	Control Total 2	K300034	The Amount for The Field Control Total 2 Does Not Match with Running Total.
NULL	K	52-69	18	Control Total 3	K300035	The Amount for The Field Control Total 3 Does Not Match with Running Total.
NULL	K	70-87	18	Control Total 4	K300036	The Amount for The Field Control Total 4 Does Not Match with Running Total.
NULL	K	88-105	18	Control Total 5	K300037	The Amount for The Field Control Total 5 Does Not Match with Running Total.
NULL	K	106-123	18	Control Total 6	K300020	The Amount for The Field Control Total 6 Does Not Match with Running Total.
NULL	K	124-141	18	Control Total 7	K300021	The Amount for The Field Control Total 7 Does Not Match with Running Total.
NULL	K	142-159	18	Control Total 8	K300022	The Amount for The Field Control Total 8 Does Not Match with Running Total.
NULL	K	160-177	18	Control Total 9	K300024	The Amount for The Field Control Total 9 Does Not Match with Running Total.
NULL	K	178-195	18	Control Total A	K300025	The Amount for The Field Control Total Does Not Match with Running Total.
NULL	K	178-195	18	Control Total A	K300025	The Amount for The Field Control Total Does Not

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
						Match with Running Total.
NULL	K	196-213	18	Control Total B	K300026	The Amount for The Field Control Total B Does Not Match with Running Total.
NULL	K	214-231	18	Control Total C	K300027	The Amount for The Field Control Total C Does Not Match with Running Total.
NULL	K	232-249	18	Control Total D	K300028	The Amount for The Field Control Total D Does Not Match with Running Total.
NULL	K	250-267	18	Control Total E	K300029	The Amount for The Field Control Total E Does Not Match with Running Total.
NULL	K	268-285	18	Control Total F	K300030	The Amount for The Field Control Total F Does Not Match with Running Total.
NULL	K	286-303	18	Control Total G	K300031	The Amount for The Field Control Total G Does Not Match with Running Total.
NULL	K	304-321	18	Control Total H	K300032	The Amount for The Field Control Total H Does Not Match with Running Total.
NULL	K	322-339	18	Control Total J	K300033	The Amount for The Field Control Total J Does Not Match with Running Total.
NULL	K	500-507	8	Record Sequence Number	K100053	Required Field Record Sequence Number, Not Provided.

F Record

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
NULL	F	50-57	8	Total Number of Payees	F300019	The Amount for The Field Total Number of Payees Does Not Match with Running Total. Per IRS 1220; If this total was entered in the "T" Record, this field may be blank filled. Enter the total number of Payee "B" Records reported in the file. Right justify the information and fill unused positions with zeros.

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.

You can apply at Maryland Tax Connect on Comptrollers website. Click on 'Register a Business in MD' under 'Quick Links'.

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

Please open a case in ServiceNow on the Comptroller of Maryland website:

https://services.marylandcomptroller.gov/taxes/en

Click on the Taxpayer Assistance option

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.

Maryland no longer accepts CD/Diskettes

Who can file paper information returns?

Electronic filing is not mandatory for corporations with fewer than 15 employees. However, such corporations that have the means to file electronically are strongly encouraged to do so to expedite processing. Businesses with fewer than 15 employees may apply for the exception by filing form 300W-B.

The address to mail your paper forms.

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

Can I file my corrections via ServiceNow?

MW508A's (amended for corrections) can be filed by paper and mailed to:
Comptroller of Maryland
Attention: Returns Processing Unit
110 Carroll Street
Annapolis, MD 21141
OR
A ServiceNow Request can be opened (see section "Reminders for Tax Year 2026" Item 9)

Am I required to submit a test file?

No, test files are not required but are encouraged to bulk upload via Maryland Tax Connect web portal. The Transmitter TEST instructions are located online at the new "Maryland Tax Connect" web portal. Under 'Quick Links' click on User Guides and Tutorials.

Is there a filing deadline?

The filing deadline for submitting the MW508 return and 1099s is January 31st. If the due date falls on a Saturday, Sunday or legal holiday, the statements must be filed the next business day.

What is the earliest year I can submit using the File Upload Application?

All tax years will be accepted on the new web portal "Maryland Tax Connect" for bulk filing if in the acceptable EFW2 modified Maryland current year format.

If not bulk filing with a .txt file you must submit paper forms (W2/508) via ServiceNow Request (see section "Reminders for Tax Year 2026" Item 9).

Can I file back-year data?
Yes. Maryland can process all back-year data. All data must be presented in the current year format and the tax year must be properly entered in the "A" record.

How do I request a waiver of electronic filing requirement?

To request a waiver of the requirement to file electronically when the minimum filing threshold meet or exceed 25, you should send a written request stating the nature of the hardship. All request for waiver should be emailed to efilew21099help@marylandtaxes.gov.

What information is viewable in the MDTax Connect portal?

Only information submitted via the MDTax Connect portal is viewable. It does not include paper filing or files that were submitted via other methods.

Will I be penalized for not filing electronically when required?

Employers failing to file electronically the annual reconciliation may incur a penalty of $100 for each violation. In addition, there could also be a $50.00 penalty for each 1099 not filed. Failure to comply with Section 13-706 of the Tax General Article, Annotated Code of Maryland may result in the assessing of additional penalties.