COMPTROLLER of MARYLAND

SERVING THE PEOPLE

2026

Maryland Employer Reporting of W2s Instructions and Specifications

October 2026

Revenue Administration Division

Annapolis, MD 21411-0001

Brooke Lierman, Comptroller of Maryland

Table of Contents

What's New for TY2026 ..... **3**

Document Change Log **3**

Introduction **4**

Filing Requirements for W2 Wage Data **4**

Three Options for Filing W2 Wage Statements Electronically **5**

Option 1 – Maryland Tax Connect User - "Bulk File Uploads for EFW2 Files" 5

Option 2 – Maryland Transmitter User - "Bulk File Uploads for EFW2 Files' 5

Option 3 – Maryland Tax Connect System - "Key in W2's and MW508's" 6

Register as a Maryland Tax Connect user. 6

Electronic File Description and Record Types **7**

Reminders for Tax Year 2026 ..... **8**

Most Common Errors to Avoid **10**

Record Format Rules **11**

"RA" Record same as EFW2 format 42-007 12

"RE" Record same as EFW2 format 42-007 16

"RW" Record same as EFW2 format 42-007 19

"RS" Record Modified for Maryland Reporting 28

"RV" Record Modified for Maryland Reporting 32

"RF" Record same as EFW2 format 42-007 35

Third-Party Sick Vendors who are not able to include the FEIN (that was registered with the Maryland withholding account) in the RE, RS, and RV Lines – See record specification instructions **36**

Resolving File Errors **37**

W2 File Upload Testing Application in Maryland Tax Connect 37

To View Your Electronic File on Your Desktop 37

QuickBooks Users' Common Question 37

Maryland Reject Error Code Definitions **38**

RO and RT Records **54**

Frequently Asked Questions **56**

What's New for TY2026

Maryland will include all SSA publication 42-007 EFW2 TY2026 updates.

These updates do not apply to Maryland.

For the RE record: New field Employer Signature PIN.

- An employer may request a signature PIN to use for wage reporting.
- Review the Employer Signature PIN page for more information at ***http://www.socialsecurity.gov/employer/employer-signature-pin***

For the RW record: Box 14b Treasury Tipped Occupation Code(s).

The ability to report $0 wage and/or zero MD withholding will only be supported via MDTaxConnect portal Key-in application. You will be able to manually key-in a zero MW508 for tax year 2026.

Maryland is no longer accepting W2 text files via SFTP as all tax years will be accepted on the new web portal "Maryland Tax Connect" as long as in the acceptable EFW2 modified Maryland current year format.

Document Change Log

Date	Page	Description
09/27/2026	Page 4, 8	• Annual Filing Deadline: January 31st
09/27/2026	Page 8	• Open a case on ServiceNow
09/27/2026	Page 18	• RE Record Employer Signature PIN
09/27/2026	Page 27	• RW Record Box 14b Treasury Tipped Occupation Code

Introduction

The **annual filing deadline** for W2 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 Employer Reporting of W2s Instructions and Specifications Handbook is designed to be used as a companion to the Social Security Administration (SSA) Publication No. 42-007 EFW2 Tax Year 2026. Since many functions of the Maryland employer-reporting program are like the SSA program, this handbook highlights the special requirements of the Maryland program.

For information concerning 1099 filing requirements refer to the 2026 Maryland Reporting of 1099s Instructions and Specifications.

Filing Requirements for W2 Wage Data

Maryland law requires 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.

Additionally, this document, "2026 Maryland Employer Reporting of W2s Instructions and Specifications" will have the necessary Maryland modifications.

Employers who fail to file the annual reconciliation electronically when corporations with fewer than 15 employees may incur a civil penalty of $100 for each violation. Failure to comply with Section 13-706.1 of the Tax General Article, Annotated Code of Maryland may result in the stated penalty.

Employers who fail to properly submit each W2 are subject to a separate violation with a civil penalty of $50 per W2. Failure to comply with Section 13-706 of the Tax General Article, Annotated Code of Maryland may result in the stated penalty.

Three Options for Filing W2 Wage Statements Electronically

There are three options for filing electronically W2/MW508 to Maryland Revenue Administration.

- Option 1: As a Maryland Tax Connect User with a withholding account you may upload an SSA Publication 42-007 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 SSA Publication 42-007 formatted text file in the modified Maryland standard format.
- Option 3: W2s/MW508 can be keyed manually via our new web portal "Maryland Tax Connect" if less than 25 W2s.

Option 1 – Maryland Tax Connect User - "Bulk File Uploads for EFW2 Files"

All Maryland Tax Connect User who have a withholding account, can bulk file an IRS SSA Publication 42-007 EFW2 .txt file that is in the modified Maryland standard format. The EFW2 .txt file should only contain the employers of withholding accounts that the Maryland Tax Connect user can access. The Bulk Filing and TEST instructions are available online at www.mdtaxconnect.gov web portal under Quick Links, select User Guides and Tutorials, scroll down to the 'User Guides' section, choose the W2/1099 Bulk Upload Guide option and page 11 has the testing instructions.

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

Option 2 – Maryland Transmitter User - "Bulk File Uploads for EFW2 Files'

If a payroll provider or a third party is filing 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 for TY2026 are available online at www.mdtaxconnect.gov web portal under Quick Links\User Guides and Tutorials.

Scroll down to User Guide section and click on Transmitter User Registration Guide

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

Option 3 – Maryland Tax Connect System - "Key in W2's and MW508's"

Register as a Maryland Tax Connect user.

The option to key in W2's and MW508 will require a registration as a Maryland Tax Connect user via the "Maryland Tax Connect" web portal. The Maryland Tax Connect User Registration instruction is located online at the web portal "Maryland Tax Connect" site. Under 'Quick Links' click on User Guides and Tutorials, scroll down to the 'User Guides' section, choose the **Maryland Tax Connect Registration and Linking Tax Account(s) Guide.**

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 log in to key-in your W2(s) and MW508 Annual Reconciliation.

If you are responsible for keying W2(s)/MW508 and are not the primary "Maryland Tax Connect" user for filing the withholding taxes, you may require additional authorization from the primary "Maryland Tax Connect" user to grant you access to the business entity. Please reference the registration instructions for "Maryland Tax Connect users" under 'Quick Links' click on User Guides and Tutorials, scroll down to the 'User Guides' section, choose the **Adding an Authorized User Guide.**

When keying in W2(s)/MW508, user(s) need only have the W2/MW508/payroll information at their fingertips. After submission, a confirmation number will be assigned, and your submission is complete.

Electronic File Description and Record Types

Below is a description of the EFW2-format file* for bulk uploading W2s and submitting the electronic MW508 return. There are 6 record types: RA, RE, RW, RS, RV, and RF each with a record length of 512 characters Please carefully read the detailed notes below.

The RA, RW, and RF records required by Maryland are identical to the RA, RW, and RF records in the file required by the SSA Publication No. 42-007 EFW2 file. * The RE, RS and RV records are particular to the Maryland W2 file. Your software may compile a single file that serves both federal file requirements and Maryland requirements. You may open your file using Windows Notepad to see these records once it has been generated.

RA - Submitter Record	(Required Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2026)
RE - Employer Record	(Required Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2026)
RW – Total Record	(Required Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2026)
RS - State Record	(Modified record layout description)
RV - Total Record	(Modified record layout description)
RF – Final Record	(Required Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2026)
RO & RT Records	These records are not required as part of the W2 file.

*The electronic file that you create may be opened and viewed using Windows Notepad. It is helpful to click on the "View" menu header and check the "Status Bar" so that the column/line numbers appear at the bottom, right corner of the screen, below the left-right scroll bar. Also, click on the "Format" menu header to make sure Word Wrap is NOT checked.

Note:

- Multiple companies can be submitted in one file for bulk transmitters. If submitting for multiple companies, repeat each set of record types RE, RW, RS, and RV in this sequence for each company you are submitting, with only a single RA record at the beginning of the file and a single RF line at the end of the file (**no blank lines after the RF line**).
- Data must be uppercase letters in ASCII.
- 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 512. Do not place a record delimiter before the first record (RA) of the file. This is the same as stated in SSA Publication No. 42-007 EFW2 Tax Year 2026, section 7.3 Data Requirements.
- Each record type (RA, RE, RW, RS, RV, and RF) starts a new row.
- Electronic files submitted by file upload may be compressed using 7-Zip, PKZIP or WinZip. Do not encrypt the submission with a password.

Reminders for Tax Year 2026

1. The **annual filing deadline** for W2 wage/tax statements is **January 31st.**
2. **If you file W2s and MW508 returns electronically, this includes your MW508.**

   DO NOT submit another MW508. This may result in erroneous balance due notices and/or penalty notices.

3. **No longer accepting W2 text files via SFTP as all tax years will be accepted on the new web portal "Maryland Tax Connect" as long as in the acceptable EFW2 modified Maryland current year format.**
4. Failure to include a date and time stamp in positions 497-512 of the 'RS' and 'RV' records will result in the data being rejected.
5. The "RS" record must include the Federal Employer Identification Number (FEIN) in positions 328-336. Failure to include your Federal Employer Identification Number (FEIN) will result in your data being rejected. Please see item 7 below.
6. The "RS" record must include the Maryland Central Registration Number (CRN) in positions 338-345. Failure to include your Maryland Central Registration Number (CRN) will result in your data being rejected. Please see item 7 below.
7. The "RV" record is the electronic version of the paper form, MW508, Annual Employer Reconciliation Return. The RV record contains all fields from the MW508 form and is a required record for successful file validation.
8. If you are expecting to report an overpayment it must be indicated in the "RV" record. Please indicate in the specific fields whether you are requesting a refund or want to apply the overpayment as a credit. Refunds will be approved based on the request in the "RV" record. See the RV record format for the precise location of these fields.
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.

   Once your account has been created, click the "Get in Touch" tab on the top right of the page and then select "Contact Us". You will then be prompted to complete the case form with details of your issue, and you will receive a case confirmation number to track your request. Once the ticket is submitted, the appropriate support team will review and respond.

10. Current and prior tax year data may be submitted; however, each tax year must be in a separate submission. The 2026 Maryland record layout is the only acceptable format for both **current and back-year** W2 electronic submission. *
11. In the "RV" record, the NAICS code (Business Activity Code) field positions 333-338 is a required 6-digit field (included on the paper MW508 for tax year 2022). **Blanks in these positions will cause your file to be rejected**. The North American Industry Classification

System (NAICS) is the standard used by federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. To find your NAICS code, please reference https://www.census.gov/naics/ (Census Bureau).

12. For Intuit users, the file name will be "W2REPORT.txt" for W2 wage data. If the filename does not include the .txt extension, please rename file to include .txt. The State cannot process PDF files, image files (JPG, GIF, PNG), Microsoft Excel spreadsheets or Microsoft Word documents.

13. If you have an open registered Maryland withholding account, and zero wages and/or zero md withholding, then you must file an annual Maryland zero 508 withholding reconciliation.

14. Third-Party Sick Vendors – please take note of record specifications instructions for electronic W2 EFW2 format in the Maryland modified format. See page 36.

15. If there is a change in payroll company mid-year (or anytime), clearly and in writing, communicate the cut-off and start-up dates with both the old and the new payroll company. Duplicate filings on a Withholding Account are a burden on the employer, the employee, the payroll company, and the State. This will have an impact on receipt of refunds for employees.

Most Common Errors to Avoid

- **Failure to combine the state and local taxes will be in the RS record (field 287-297). These amounts are to be combined and reported as "state tax withheld". Failure to combine these can lead to erroneous balance's, due notices and/or penalty notices sent to employers and employees.**
- Failure to include the RA record will result in the file not being processed.
- Failure to modify the RS record to include the Federal Employer Identification Number (FEIN) in positions 328-33 will result in the file not being processed.
- Failure to modify the RS record to include the Central Registration Number (CRN) in positions 338-345 will result in the file not being processed.
- Failure to include the RV record containing the MW508 information will result in the file not being processed.
- Central Registration number not used or placed in the wrong location will result in the file not being processed.
- Use of the Unemployment Insurance number (10 digits) instead of the Maryland Central Registration number (8 digits) will result in the file not being processed.
- 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.
- If record length for each row in the file is greater than 512 characters. The file may be missing record delimiters (CR- Carriage Return followed by LF – Line Feed). Each record delimiter must consist of a carriage-return/linefeed (CR/LF) and must be placed immediately following position 512. Do not place a record delimiter before the first record (RA) of the file. This is the same as stated in SSA Publication No. 42-007 EFW2 Tax Year 2026, section 7.3, Data Requirements.
- Failure to provide the 6-digit North American Industry Classification System (NAICS) will prevent the file from passing through the edit phase and the file will reject. The NAICS is the standard used by federal statistical agencies in classifying business establishments for collecting, analyzing, and publishing statistical data related to the U.S. business economy. If you do not know your NAICS code, please contact the census bureau or reference http://www.census.gov/eos/www/naics/.
- **There should be no blank lines after the RF line. The RF record is the last line of the file.**

Record Format 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 zeroes.
- Fill unused fields with zeroes.

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 space's.
- No punctuation.
- No signed amounts [negative signs (-) or positive signs (+)].
- 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, no spaces.

Note: If SSA Publication No.42-007 EFW2 Tax Year 2026 instructs us to use blanks for alpha/numeric fields, enter blanks unless Maryland specifies other.

“RA” Record same as EFW2 format 42-007

Except Maryland requires these fields: Contact E-Mail/Internet, Contact Name, and Contact Phone Number

RA RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
1-2	Record Type	2	ALPHA	Required. Constant "RA."
3-11	Submitter’s Employer ID Number	9	NUMERIC	Required. Enter the EIN of submitter.
12-19	User Identification Number	8	ALPHA NUMERIC	Required. Enter User ID.
20-23	Software Vendor Code	4	NUMERIC	Enter the numeric four-digit Software Vendor code assigned by the National Association of Computerized Tax Processors (NACTP), If you entered “99 Off the Shelf Software)” In the Software Vendor Code field in positions 36-37, enter the Software Vendor Code. Otherwise, fill with blanks
24-28	Blanks	5	ALPHA NUMERIC	Fill with blanks. Reserved for SSA use.
29	Resub Indicator	1	NUMERIC	Enter “1” if this file is being resubmitted. Otherwise, enter “0” (zero).
30-35	Resub Wage File ID (WFID)	6	ALPHA NUMERIC	If you entered a “1” in the Resub Indicator Field (position 29), enter the WFID displayed on the notice SSA sent you. Otherwise, fill with blanks.
36-37	Software Code	2	NUMERIC	Enter one of the following codes to indicate the software used to create your file: • 98 = In-House Program • 99 = Off-the-Shelf Software
38-94	Company Name	57	ALPHA NUMERIC	Enter Company Name. Left justify and fill with blanks.

RA RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
95-116	Location Address	22	ALPHA NUMERIC	Enter the company's location address. Left justify and fill with blanks.
117-138	Delivery Address	22	ALPHA NUMERIC	Enter the company's delivery address. Left justify and fill with blanks.
139-160	City	22	ALPHA NUMERIC	Required. Enter the company's city. Left justify and fill with blanks.
161-162	State Abbreviation	2	ALPHA	Enter the company's state or commonwealth/territory. For a foreign address, fill with blanks.
163-167	Zip Code	5	NUMERIC	Enter the company's zip code. For a foreign address, fill with blanks.
168-171	Zip Code Extension	4	NUMERIC	Enter the company's four-digit extension of the zip code. If not applicable, fill with blanks.
172-176	Blank	5	ALPHA NUMERIC	Reserved for SSA use, fill with blanks.
177-199	Foreign State/Province	23	ALPHA NUMERIC	Enter the company's foreign/state province. If not applicable, fill with blanks.
200-214	Foreign Postal Code	15	ALPHA NUMERIC	Enter the company's foreign postal code. If not applicable, fill with blanks.
215-216	Country Code	2	ALPHA NUMERIC	Use SSA Pub #42-007 EFW2 Tax Year 2022
217-273	Submitter Name	57	ALPHA NUMERIC	Required. Enter the name of the organization to receive error notification if this file cannot be processed. Left justify and fill with blanks.
274-295	Location Address	22	ALPHA NUMERIC	Enter the submitter's location address. Left justify and fill with blanks.
296-317	Delivery Address	22	ALPHA NUMERIC	Required. Enter the submitter's delivery address. Left justify and fill with blanks.

RA RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
318-339	City	22	ALPHA NUMERIC	Required. Enter the submitter's city. Left justify and fill with blanks.
340-341	State Abbreviation	2	ALPHA	Required. Enter the submitter's state or commonwealth/territory, Use postal abbreviations. For a foreign address fill with blanks.
342-346	Zip Code	5	NUMERIC	Required. Enter the submitter's zip code. For a foreign address, fill with blanks.
347-350	Zip Code Extension	4	NUMERIC	Enter the submitter's four-digit extension of the zip code. If not applicable, fill with blanks.
351-355	Blank	5	ALPHA NUMERIC	Fill with blanks. Reserved for SSA use.
356-378	Foreign State/Province	23	ALPHA NUMERIC	If applicable, enter the submitter's foreign/state province. Left justify and fill with blanks. If not applicable, fill with blanks.
379-393	Foreign Postal Code	15	ALPHA NUMERIC	. If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Country Code	2	ALPHA NUMERIC	Use SSA Pub #42-007 EFW2 Tax Year 2022
396-422	Contact Name	27	ALPHA NUMERIC	Required. Enter the name of the person to be contacted concerning processing problems. Left justify and fill with blanks.
423-437	Contact Phone Number	15	ALPHA NUMERIC	Required. Enter the contact's telephone number (including area code). Left justify and fill with blanks.
438-442	Contact Phone Extension	5	ALPHA NUMERIC	Enter the contact's telephone extension. Left justify and fill with blanks.

RA RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
443-445	Blank	3	ALPHA NUMERIC	Fill with blanks.
446-485	Contact E-Mail/Internet	40	ALPHA NUMERIC	**Required**. Enter the contact's e-mail/internet address. May be upper and lowercase ***Note: The RA (Submitter) Record E-Mail is used to notify submitters of errors in the submission. Therefore, it is imperative that the submitter's E-Mail address not be blank and be entered in the appropriate positions. Failure to include correct and complete submitter E-Mail information may, in some cases, reject the timely processing of your file.***
486-488	Blank	3	ALPHA NUMERIC	Fill with blanks.
489-498	Contact Fax	10	ALPHA NUMERIC	If applicable, enter contact's fax number (including area code). Otherwise fill with blanks.
499	Blank	1	NUMERIC	Fill with blanks. Reserved for SSA use.
500	Preparer Code	1	ALPHA NUMERIC	Use SSA Pub #42-007 EFW2 Tax Year 2022
501-512	Blank	12	ALPHA NUMERIC	Fill with blanks. Reserved for SSA use.

"RE" Record same as EFW2 format 42-007

Except Maryland requires these fields: Date Created, Time Created, Employer Contact E-Mail/Internet, Employer Name, and Employer Phone Number

RE RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
1-2	Record Identifier	2	ALPHA	Required. Constant "RE."
3-6	Tax Year	4	NUMERIC	Required. Enter the tax year for this report.
7	Agent Indicator Code	1	ALPHA NUMERIC	Fill with blanks.
8-16	Employer Number (EIN)	9	NUMERIC	Required. **Enter the EIN under which tax payments were submitted.** Enter only numeric characters. Omit hyphens.
17-25	EIN of third-party Agent	9	NUMERIC	Optional. Enter Third-Party EIN, Otherwise, fill with blanks. Maryland does not use
26	Terminating Business Indicator	1	NUMERIC	Enter 0. Maryland does not use this field.
27-30	Establishment Number	4	ALPHA NUMERIC	Enter blanks. Maryland does not use this field.
31-39	Other EIN	9	ALPHA NUMERIC	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	Enter the employer's location address. Left justify and fill with blanks.
119-140	Delivery Address	22	ALPHA NUMERIC	Enter the employer's delivery address. Left justify and fill with blanks.
141-162	City	22	ALPHA NUMERIC	Enter the employer's city. Left justify and fill with blanks.

RE RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
163-164	State Abbreviation	2	ALPHA	Enter the employer's state or commonwealth/territory. Use the postal abbreviation. For a foreign address, fill with blanks.
165-169	Zip Code	5	NUMERIC	Enter the employer's zip code. For a foreign address, fill with blanks.
170-173	Zip Code Extension	4	NUMERIC	Enter the employer's four-digit extension of the zip code. If not applicable, fill with blanks.
174	Kind of Employer	1	ALPHA NUMERIC	Required. Enter blanks. Maryland does not use this field.
175-178	Blank	4	ALPHA NUMERIC	Reserved for SSA use. Fill with blanks.
179-201	Foreign State/Province	23	ALPHA NUMERIC	Fill with blanks. Maryland does not use this field.
202-216	Foreign Postal Code	15	ALPHA NUMERIC	Fill with blanks. Maryland does not use this field.
217-218	Country Code	2	ALPHA NUMERIC	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	If applicable, enter "1", else enter zero. Maryland does not use.
222-248	Employer Contact Name	27	ALPHA NUMERIC	**Required**. Enter the name of the employer's contact. Left justify and fill with blanks.
249-263	Employer Contact phone Number	15	ALPHA NUMERIC	**Required**. Enter the employer's contact telephone number (including area code). Left justify and fill with blanks.

RE RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
264-268	Employer contact Phone Extension	5	NUMERIC	Enter the employer's contact telephone number. Left justify and fill with blanks.
269-278	Employer Contact Fax Number	10	NUMERIC	If applicable, enter the employer's contact fax number (including area code). Otherwise fill with blanks. **For U.S and U.S. territories only.**
279-318	Employer Contact E-Mail/Internet	40	ALPHA NUMERIC	**Required**. Enter the employer's contact E-Mail/Internet address. This field may be upper and lower case.
319-328	Employer Signature PIN	10	ALPHA NUMERIC	Enter the Employer Signature PIN Allows an Employer to electronically sign wage reports. Must be completely filled with 10 characters. Otherwise, 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***

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

"RW" Record same as EFW2 format 42-007

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Required. Constant "RW".
3-11	Social Security Number (SSN)	9	**This is a required field.** Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. Enter only numeric characters. Omit hyphens. May not begin with 666 or 9. **If no SSN is available, enter zeros (0).**
12-26	Employee First Name	15	**This is a required field.** Enter the employee's first name as shown on the Social Security card. Left justify and fill with blanks.
27-41	Employee Middle Name or Initial	15	If applicable, enter the middle name or initial as shown on the Social Security card. Left justify and fill with blanks. Otherwise, fill with blanks.
42-61	Employee Last Name	20	**This is a required field.** Enter the employee's last name as shown on the Social Security card. Left justify and fill with blanks.
62-65	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks
66-87	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
88-109	Delivery Address	22	Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks.
110-131	City	22	Enter the employee's city. Left justify and fill with blanks.

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
132-133	State Abbreviation	2	Enter the employee's State or commonwealth/territory. Use a postal abbreviation from Appendix F. For a foreign address, fill with blanks.
134-138	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.
139-142	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.
143-147	Blank	5	Fill with blanks. Reserved for SSA use.
148-170	Foreign State/ Province	23	If applicable, enter the employee's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
186-187	Country Code	2	If one of the following applies, fill with blanks: One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G).

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
188-198	Wages, Tips and Other Compensation	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year. **Does not apply to Puerto Rico, Virgin Islands,** **American Samoa, Guam or Northern Mariana Islands employees.**
199-209	Federal Income Tax Withheld	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
210-220	Social Security Wages	11	Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is **Q (MGQE)** or **X (Railroad).** If Employment Code is **H (Household)** and the tax year is 1994 or later, the **sum of** this field and the Social Security Tips field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros. See Appendix H. The **sum of** this field and the Social Security Tips field should not exceed the annual maximum Social Security wage base for the tax year ($160,200 for tax year 2025). See Appendix H. No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
221-231	Social Security Tax Withheld	11	Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is **Q (MGQE)** or **X (Railroad).** If the Employment Code is **not Q (MQGE)** or **X (Railroad)** and the amount in this field is greater than zero, then the Social Security Wages field and/or the Social Security Tips field must be greater than zero. This amount should not exceed $9,932.40 for tax year 2025. No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.
232-242	Medicare Wages and Tips	11	For years prior to tax year 1983, zero fill for all Employment Codes. Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is X (Railroad). If the Employment Code is H (Household) and the tax year is 1994 or later, this field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, fill with zeros. See Appendix H. • For all other Employment Codes: • For tax years 1983 – 1993, do not exceed the annual maximum Medicare wage base for the tax year. See Appendix H. • For tax years 1983 – 1990, if Social Security Wages and/or Social Security Tips are greater than zero, this amount must be equal to the sum of the Social Security Wages and Social Security Tips. • For tax year 1991 and later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips. No negative amounts. Right justify and zero fill. This field is valid from 1983 through the current tax year.

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
243-253	Medicare Tax Withheld	11	For tax years prior to 1983, zero fill for all Employment Codes. For tax year 1983 and later, zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is X (Railroad). Effective January 1, 2013, an employer is required to withhold a 0.9% additional Medicare Tax on any Medicare Wages and Tips or Railroad Retirement Act (RRTA) compensation it pays to an employee in excess of $200,000 in a calendar year. No negative amounts. Right justify and zero fill. This field is valid from 1983 through the current tax year.
254-264	Social Security Tips	11	Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is Q (MQGE) or X (Railroad). The sum of this field and Social Security Wages should not exceed the annual maximum Social Security wage base for the tax year ($160,200 for tax year 2025.) See Appendix H. If Employment Code is H (Household) and the tax year is 1994 or later, the sum of this field and the Social Security Wages field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros. See Appendix H. No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.
265-275	Blank	11	Fill with blanks. Reserved for SSA use.
276-286	Dependent Care Benefits	11	No negative amounts. Right justify and zero fill. This field is valid from 1990 through the current tax year. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
287-297	Deferred Compensation Contributions to Section 401(k) (Code D)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. **Does not apply to Puerto Rico employees.**
298-308	Deferred Compensation Contributions to Section 403(b) (Code E)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. **Does not apply to Puerto Rico employees.**
309-319	Deferred Compensation Contributions to Section 408(k)(6) (Code F)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. **Does not apply to Puerto Rico employees.**
320-330	Deferred Compensation Contributions to Section 457(b) (Code G)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. **Does not apply to Puerto Rico employees.**
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D) (Code H)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. **Does not apply to Puerto Rico employees.**
309-319	Deferred Compensation Contributions to Section 408(k)(6) (Code F)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. **Does not apply to Puerto Rico employees.**
320-330	Deferred Compensation Contributions to Section 457(b) (Code G)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. **Does not apply to Puerto Rico employees.**

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D) (Code H)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. **Does not apply to Puerto Rico employees.**
342-352	Blank	11	Fill with blanks. Reserved for SSA use.
353-363	Nonqualified Plan Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill. This field is valid from 1990 through the current tax year. **Does not apply to Puerto Rico employees.**
364-374	Employer Contributions to a Health Savings Account (Code W)	11	No negative amounts. Right justify and zero fill. This field is valid from 2004 through the current tax year. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
375-385	Nonqualified Plan Not Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill. This field is valid from 1990 through the current tax year. **Does not apply to Puerto Rico employees.**
386-396	Nontaxable Combat Pay *(Code Q)*	11	No negative amounts. Right justify and zero fill. This field is valid from 2005 through the current tax year. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
397-407	Blank	11	Fill with blanks. Reserved for SSA use.
408-418	Employer Cost of Premiums for Group Term Life Insurance Over $50,000 *(Code C)*	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year. **Does not apply to Puerto Rico employees.**
419-429	Income from the Exercise of Nonstatutory Stock Options *(Code V)*	11	No negative amounts. Right justify and zero fill. This field is valid from 2001 through the current tax year. **Does not apply to Puerto Rico employees.**

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
430-440	Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan *(Code Y)*	11	No negative amounts. Right justify and zero fill. This field is valid from 2005 through the current tax year. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
441-451	Designated Roth Contributions to a Section 401(k) Plan *(Code AA)*	11	No negative amounts. Right justify and zero fill. This field is valid from 2006 through the current tax year. **Does not apply to Puerto Rico employees.**
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement *(Code BB)*	11	No negative amounts. Right justify and zero fill. This field is valid from 2006 through the current tax year. **Does not apply to Puerto Rico employees.**
463-473	Cost of Employer-Sponsored Health Coverage *(Code DD)*	11	No negative amounts. Right justify and zero fill. This field is valid from 2011 through the current tax year. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
474-484	Permitted Benefits Under a Qualified Small Employer Health Reimbursement Arrangement *(Code FF)*	11	No negative amounts. Right justify and zero fill. This field is valid from 2017 through the current tax year.
485	Blank	1	Fill with blanks. Reserved for SSA use.
486	Statutory Employee Indicator	1	Enter "1" for a statutory employee. Otherwise, enter "0" (zero).
487	Blank	1	Fill with a blank. Reserved for SSA use.
488	Retirement Plan Indicator	1	Enter "1" for a retirement plan. Otherwise, enter "0" (zero).

RW (EMPLOYEE) RECORD POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
489	Third-Party Sick Pay Indicator	1	Enter “1” for a sick pay indicator. Otherwise, enter "0" (zero). Maryland does not use.
490-492	Primary Treasury Tipped Occupation Code	3	If “Cash Tips Reported to the Employer” (Box 12 Code “TP”) is present, enter an applicable three (3) -digit numeric Code. This field is valid from 2026 through the current tax year.
493-495	Secondary Treasury tipped Occupation Code	3	Only enter when there are multiple Occupation Codes. If “Cash Tips Reported to the Employer” (Box 12 code “TP”) is present, enter an applicable tree (3) -digit numeric Code. This field is valid from 2026 through the current tax year.
496-512	Blank	17	Fill with blanks. Reserved

"RS" Record Modified for Maryland Reporting

RS RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
1-2	Record Identifier	2	ALPHA	Required. Constant "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. Enter the employee's SSN as shown on the original /replacement SSN card issued by SSA. If no SSN is available, enter zeros.
19-33	Employee First Name	15	ALPHA NUMERIC	Required. Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	ALPHA NUMERIC	Required. If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks.
49-68	Employee Last Name	20	ALPHA NUMERIC	Required. Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks.
69-72	Suffix	4	ALPHA NUMERIC	Required. Maryland does not use this field. Fill with blanks.
73-94	Location Address	22	ALPHA NUMERIC	Required. Enter the employee's location address. Left justify and fill with blanks.
95-116	Delivery Address	22	ALPHA NUMERIC	Required. Enter the employee's delivery address. Left justify and fill with blanks.
117-138	City	22	ALPHA NUMERIC	Required. Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	ALPHA	Required. Enter the employee's state or commonwealth/territory. For a foreign address fill with blanks.

RS RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
141-145	Zip Code	5	NUMERIC	Required. Enter the employee's Zip code. For a foreign address, fill with blanks.
146-149	Zip Code Extension	4	NUMERIC	Required. Enter the employee's four-digit extension of the Zip code. If not applicable fill with blanks.
150-154	Blank	5	ALPHA NUMERIC	Required. Maryland does not use this field. Left justify and fill with blanks.
155-177	Foreign State/Province	23	ALPHA NUMERIC	Required. Maryland does not use this field. Left justify and fill with blanks.
178-192	Foreign Postal Code	15	ALPHA NUMERIC	Required. Maryland does not use this field. Left justify and fill with blanks.
193-194	Country Code	2	ALPHA NUMERIC	Required. Maryland does not use this field. Left justify and fill with blanks.
195-196	Optional Code	2	ALPHA NUMERIC	Required. Maryland does not use this field. Defined by state/local agency. Applies to Unemployment Reporting.
197-202	Reporting Period	6	ALPHA NUMERIC	Required. Maryland does not use this field. Applies to Unemployment Reporting.
203-213	State Quarterly Unemployment Insurance Total Wages	11	ALPHA NUMERIC	Required. Maryland does not use this field. Applies to Unemployment Reporting.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	ALPHA NUMERIC	Required. Maryland does not use this field. Applies to Unemployment Reporting.
225-226	Numbers of Weeks worked.	2	ALPHA NUMERIC	Required. Maryland does not use this field. Applies to Unemployment Reporting.

RS RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
227-234	Date first employed	8	ALPHA NUMERIC	Required. Maryland does not use this field. Applies to Unemployment Reporting.
235-242	Date of Separation	8	NUMERIC	Required. Maryland does not use this field. Applies to Unemployment Reporting.
243-247	Blank	5	ALPHA NUMERIC	Fill with blanks. Reserved for SSA use.
248-267	State Employer Account Number	20	ALPHA NUMERIC	Required. Maryland does not use this field. Applies to Unemployment Reporting.
268-273	Blank	6	ALPHA NUMERIC	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	NUMERIC	Required. Enter "24" for Maryland
276-286	State Taxable Wages	11	NUMERIC	Required. Right justify and zero fill.
287-297	State Income Tax Withheld (state and local taxes reported together)	11	NUMERIC	Required. **Total of state and local taxes withheld. Must be added together, (do not report separately).** Right justify and zero fill.
298-307	Other State Data -Maryland State Pick-up	10	NUMERIC	Required. For use by Maryland State Retirement System. Right justify and zero fill.
308-327	Blanks	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	Blank	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).

RS RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
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	Blanks	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***.

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

"RV" Record Modified for Maryland Reporting

RV RECORD 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 1a or Number of 1099's from Line 1b	6	Numeric	Required. Enter total number W2s/1099's coded for Maryland. Right justify and zero fill.

RV RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
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 W2s from Line 3a or 1099's from Li ne 3b	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 3c	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 MW508CR) from Line 3d	12	Numeric	Required. Enter total eligible business tax credits if you are a tax-exempt organization and as indicated on Form MW508CR. ** (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 3c and 3d 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 3c & 3d 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.

RV RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
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 the 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	MW508- Employer Partial File (Will you be submitting additional W2's?	1	Alpha	Required: Enter "Y" for Yes, "N" for No (For Partial Filers)
332	MW508- Employer Partial File (Will you be submitting additional 1099's?	1	Alpha	Required: Enter "Y" for Yes, "N" for No For Partial Filers)
333-338	NAICS Code	6	Numeric	Required: North American Industry Classification System (Business Activity Code) Enter a 6-digit code. Right justify and zero fill.

RV RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
339-496	Blank	158	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***

** MW508CR must be included with the media if credit is claimed.

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

"RF" Record same as EFW2 format 42-007

RF RECORD FIELD POSITION	FIELD NAME	FIELD LENGTH	FIELD TYPE	FIELD DESCRIPTION
1-2	Record Type	2	ALPHA	Required. Constant "RF."
3-7	Blank	5	NUMERIC	Fill with blanks. Reserved for SSA use.
8-16	Number of RW Records	9	ALPHA NUMERIC	Enter the total number of RW (Employee) Records reported on the entire file. Right justify and zero fill
17-512	Blank	496	NUMERIC	Fill with blanks. Reserved for SSA use.

Third-Party Sick Vendors who are not able to include the FEIN (that was registered with the Maryland withholding account) in the RE, RS, and RV Lines – See record specification instructions

We are no longer requiring a Third-Party Sick indicator on the RS line.

If you are not able to meet these new required specification instructions, please email us at efileW21099help@marylandtaxes.gov for other options for submitting your files.

The **RE** record fields:

Field **8-16** 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).

The **RS** record fields:

Field **328-336** should be the FEIN registered with the state of Maryland.

Field **338-345** should be the Central Registration number registered with the state of Maryland.

The **RV** record fields:

Field **14-22** should be the FEIN registered with the state of Maryland.

Field **23-30** should be the Central Registration number registered with the state of Maryland.

Resolving File Errors

W2 File Upload Testing Application in Maryland Tax Connect

Test file instructions are located on the MDTaxConnect Portal site: www.mdtaxconnect.gov under 'Quick Links' click on 'User Guides and Tutorials'. Under 'User Guides', choose the W2/1099 Bulk Upload Guide.

Entire file submission is rejected if there are any errors. If the file is rejected upon validation, the application will generate an error code and error message.

To View Your Electronic File on Your Desktop

Open the EFW2 file using Windows Notepad. Some hints to navigate this file to make corrections:

- Click on the View menu header and make sure the Status Bar is checked. This will allow for the Line number and Column number (example, Ln 1, Col 1) to appear at the bottom right corner of the screen, below the scroll bar that goes from left to right.
- Click on the Format menu header and make sure Word Wrap is unchecked.
- Use caution when adding/subtracting fields in each line, that the remainder of the line is held in position, such as time/data stamp at the end of each line should remain in column 497.

QuickBooks Users' Common Question

Do not upload QuickBooks' EXCEL or PDF files. These are not acceptable formats. You must create a "W2REPORT.txt" text file from QuickBooks and upload the text file online at Maryland Tax Connect Web Portal.

There is neither a direct link nor an automated link to upload from QuickBooks to Comptroller, State of Maryland.

Please contact QuickBooks support for instructions on how to create the "W2REPORT.txt" text file.

Maryland Reject Error Code Definitions

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
Entire File	N/A	1	512	N/A	E500000	A duplicate W2 file exists

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
Submitter	RA	3	9	Submitter's Employer Identification Number (EIN)	A100065	Required Field Submitter's Employer Identification Number (EIN), Not Provided.
Submitter	RA	3	9	Submitter's Employer Identification Number (EIN)	A200120	Unexpected Value Provided For Field Submitter's Employer Identification Number (EIN).
Submitter	RA	38	57	Company Name	A100067	Required Field Company Name, Not Provided.
Submitter	RA	217	57	Submitter Name	A100063	Required Field Submitter Name, Not Provided.
Submitter	RA	296	22	Delivery Address	A100064	Required Field Delivery Address, Not Provided.
Submitter	RA	318	22	City	A100066	Required Field City, Not Provided.
Submitter	RA	340	2	State Abbreviation	A200121	Unexpected Value Provided For Field State Abbreviation.
Submitter	RA	342	9	ZIP Code and Extension	A100069	Required Field Zip Code And Extension Not Provided.
Submitter	RA	394	2	Country Code	A200122	Unexpected Value Provided For Field Country Code.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
Submitter	RA	396	27	Contact Name	A100068	Required Field Contact Name, Not Provided.
Submitter	RA	423	20	Contact Phone Number	A100069	Required Field Contact Phone Number, Not Provided.
Submitter	RA	N/A	N/A	N/A	A100004	RA is required to be the first record of the file.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
EMPLOYER	RE	3	4	TAX YEAR	E00020	RE TAX-YEAR < 1986 OR > 2025 The tax year in the RE record in positions 3-6 is less than 1986 or greater than 2025
EMPLOYER	RE	3	4	TAX YEAR	E00030	RE TAX-YEAR NOT NUMERIC The tax year in the RE record in positions 3-6 is not numeric. **Hint:** May contain blanks
EMPLOYER	RE	7	1	Agent Indicator Code	E00100	The RE record Agent Indicator Code in position 7 contains an entry other than 1, 2, 3, or a space.
EMPLOYER	RE	8	9	Employer /Agent Identification Number (EIN)	E00040	The FEIN in the RE record in positions 8-16 is not numeric. **Hint:** May contain blanks
EMPLOYER	RE	8	9	Employer /Agent Identification Number (EIN)	E00050	The FEIN not found in master file.
EMPLOYER	RE	N/A	N/A	RE RECORD NOT FOUND BEFORE RS	E00080	The RE record is missing or not found before the RS record.
EMPLOYER	RE	N/A	N/A	RE RECORD NOT FOUND BEFORE RV	E00090	The RE record is missing or not found before the RV record, or the RE record is missing the “MD” state code. Remove highlighted area.
EMPLOYER	RE	40	57	Employer Name	E100074	Required Field Employer Name, Not Provided.
EMPLOYER	RE	163	2	State Abbreviation	E200123	Unexpected Value Provided For Field State Abbreviation.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
EMPLOYER	RE	217	2	Country Code	E200124	Unexpected Value Provided For Field Country Code.
EMPLOYER	RE	221	1	Third Party Sick	E00120	The RE record Third Party Sick Indicator in position 221 must equal the number 1 or zero.
EMPLOYER	RE	222	27	Employer Contact Name	E100070	Required Field Employer Contact Name, Not Provided.
EMPLOYER	RE	249	15	Employer Contact Phone Number	E100071	Required Field Employer Contact Phone Number, Not Provided.
EMPLOYER	RE	279	40	Employer Contact E-Mail/Internet	E100072	Required Field Employer Contact E-Mail/Internet, Not Provided.
EMPLOYER	RE	497	8	Date Created	E00130	Required. The RE record Date Created field in positions 497-504 must be present and in YYYYMMDD format.
EMPLOYER	RE	497	8	Time Created	E00140	Required. The RE record Time Created field in positions 505-512 must be present and in HHMMSSNN where NN = 100th second format.
EMPLOYER	RE	N/A	N/A	N/A	E100004	RE must follow an RA or RV record.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
W-2	RS	248	20	State Employer Account Number	S100077	Required Field State Employer Account Number, Not Provided.
W2	RS	274	2	State Code	S200128	Unexpected Value Provided For Field State Code.
W-2	RS	274	2	State Code	S100078	Required Field State Code, Not Provided.
W-2	RS	276	11	State Taxable Wages	S100079	Required Field State Taxable Wages, Not Provided.
W2	RS	276	11	State Taxable Wages	S200129	Unexpected Value Provided For Field State Taxable Wages.
W-2	RS	287	11	State Income Tax Withheld	S100080	Required Field State Income Tax Withheld, Not Provided.
W2	RS	287	11	State Income Tax Withheld	S200130	Unexpected Value Provided For Field State Income Tax Withheld.
W-2	RS	309	11	Local Taxable Wages	S200131	Unexpected Value Provided For Field Local Taxable Wages.
W-2	RS	320	11	Local Income Tax Withheld	S200132	Unexpected Value Provided For Field Local Income Tax Withheld.
W-2	RS	328	9	Employer/Agent Identification Number (EIN)	S00010	The FEIN in positions 328-336 in the RS record does not match the FEIN in positions 8-16 in the RE record.
W2	RS	338	8	Maryland Central Registration Number	S00060	Required Maryland Central Registration Number, Not Provided

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
W2	RS	338	8	Maryland Central Registration Number	S00020	The combined Maryland Central Registration number in the RS record in positions 338-345 and FEIN in positions 8-16 in the RE record were found but were not associated to the same entity.
W2	RS	338	8	Maryland Central Registration Number	S00050	The Maryland Central Registration number in the RS record in positions 338-345 is not found in the Maryland master file.
W2	RS	497	8	Date Created	S00070	The RS record Date Created field in positions 497-504 must be present and in YYYYMMDD format.
W2	RS	497	8	Time Created	S00080	The RS record Time Created field in positions 505-512 must be present and in HHMMSSNN where NN = 100thsecond format.
W2	RS	N/A	N/A	N/A	S100007	RS must follow an RO or RW record.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
W2	RW	3	9	Social Security Number (SSN)	W100091	Required Field Social Security Number (SSN), Not Provided.
W2	RW	12	15	Employee First Name	W100089	Required Field Employee First Name, Not Provided.
W2	RW	42	20	Employee Last Name	W100092	Required Field Employee Last Name, Not Provided.
W2	RW	132	2	State Abbreviation	W200133	Unexpected Value Provided For Field State Abbreviation.
W2	RW	186	2	Country Code	W200134	Unexpected Value Provided For Field Country Code.
W2	RW	188	11	Wages, Tips and Other Compensation	W200135	Unexpected Value Provided For Field Wages, Tips And Other Compensation.
W2	RW	199	11	Federal Income Tax Withheld	W200136	Unexpected Value Provided For Field Federal Income Tax Withheld.
W2	RW	199	11	Federal Income Tax Withheld	W100090	Required Field Federal Income Tax Withheld, Not Provided.
W2	RW	210	11	Social Security Wages	W200137	Unexpected Value Provided For Field Social Security Wages.
W2	RW	221	11	Social Security Tax Withheld	W200138	Unexpected Value Provided For Field Social Security Tax Withheld.
W2	RW	232	11	Medicare Wages and Tips	W200139	Unexpected Value Provided For Field Medicare Wages And Tips.
W2	RW	243	11	Medicare Tax Withheld	W200140	Unexpected Value Provided For Field Medicare Tax Withheld.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
W2	RW	254	11	Social Security Tips	W200141	Unexpected Value Provided For Field Social Security Tips.
W2	RW	276	11	Dependent Care Benefits	W200142	Unexpected Value Provided For Field Dependent Care Benefits.
W2	RW	353	11	Nonqualified Plan Section 457 Distributions or Contributions	W200143	Unexpected Value Provided For Field Nonqualified Plan Section 457 Distributions Or Contributions.
W2	RW	486	1	Statutory Employee Indicator	W200144	Unexpected Value Provided For Field Statutory Employee Indicator.
W2	RW	488	1	Retirement Plan Indicator	W200145	Unexpected Value Provided For Field Retirement Plan Indicator.
W2	RW	489	1	Third-Party Sick Pay Indicator	W200146	Unexpected Value Provided For Field Third-Party Sick Pay Indicator. Maryland does not use.
W2	RW	N/A	N/A	N/A	W100001	RW must follow an RE or RS record.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
508	RV	3	2	State Code	V00180	Required State Code, Not Provided on RV record
508	RV	5	5	State Record Type	V00190	Required State Record Type, Not Provided on RV record
508	RV	10	4	MW508 Employer – Tax Year	V00010	RV TAX-YEAR < 1986 OR > 2025 The tax year in the RV record in positions 10-13 is less than 1986 or greater than 2025.
508	RV	10	4	MW508 Employer – Tax Year	V00020	RV TAX-YEAR NOT NUMERIC The tax year in the RV record in positions 10-13 is not numeric.
508	RV	14	9	MW508 Employer Identification Number	V00030	RV FEIN NOT NUMERIC The FEIN in the RV record in positions 14-22 is not numeric.
508	RV	14	9	MW508 Employer Identification Number	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.
508	RV	14	9	MW508 Employer Identification Number	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.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
508	RV	14	9	MW508 Employer Identification Number	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.
508	RV	14	9	MW508 Employer Identification Number	V00070	The FEIN on the RV record in positions 14 - 25 is not found in the Maryland master file.
508	RV	23	8	MW508- Central Registration Number	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.
508	RV	23	8	MW508- Central Registration Number	V00110	The Maryland Central Registration number on the RV record in positions 23-30 is not found in the Maryland master file.
508	RV	31	57	MW508 Employer Name	V00350	Required Employer Name, Not Provided on RV record
508	RV	88	22	MW508 Employer Street Address	V00360	Required Employer Street Address, Not Provided on RV record

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
508	RV	110	22	MW508 Employer Address City	V00370	Required Employer Address City, Not Provided on RV record
508	RV	132	2	MW508 Employer Address State	V00380	Required Employer Address State, Not Provided on RV record
508	RV	134	5	MW508 Employer Address Zip Code	V00390	Required Employer Address Zip Code, Not Provided on RV record
508	RV	143	6	MW508- Employer Number of W2s from Line 1a or Number of 1099's from Line 1b	V00130	RV NBR-W2S-L1 DOES NOT MATCH SUM RS RECORDS The number of W2 forms for Maryland, positions 143-148 in the RV record, does not match the sum of W2 forms contained in the RS records. **Hint:** Verify that every Maryland W2 (RS) record has a MD State Code value of 24 in position 274. Software will not include in the total count of W2s the records that do not have a value of 24 in position 274.
508	RV	143	6	MW508- Employer Number of W2s from Line 1a or Number of 1099's from Line 1b	V00140	RV NBR-W2S-L1 NOT NUMERIC The number of W2 forms, field 143 in the RV record, is not numeric in positions 143-148.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
508	RV	149	11	MW508- Employer Total Amount of Taxes Reported from Line 2	V00150	RV TOT-TAX-W2S-L3 DOES NOT MATCH SUM RS STATE-TAX-WH The total state tax withheld on the W2 forms, field 161 in the RV record, does not match the sum of state tax withheld contained in the RS record in positions 287-297. **Hint:** Verify that every Maryland W2 (RS) record has a MD State Code value of 24 in position 274. Software will not include the state tax withheld for records that do not have a value of 24 in position 274.
508	RV	149	12	MW508- Employer Total Amount of Taxes Reported from Line 2	V00170	RV TOTAMT-WTHLD-L2 NOT NUMERIC The total amount withheld, field 149 in the RV record is not numeric in positions 149-160.
508	RV	161	12	MW508-Employer Total Tax Withheld as shown on W2s from Line 3a or 1099's from Li ne 3b	V00160	RV TOT-TAX-W2S-L3 NOT NUMERIC The total tax on the W2 forms, field 161 in the RV record is not numeric in positions 161-172.
508	RV	173	12	MW508-Enter total withholding tax paid this year from Line 3c	V00220	RV RECORD WH TAX PAID – L3c not >= 0 The RV record MW508 Line 3c "Withholding Tax Paid this Year" must be greater than or equal to zero in positions 173-184.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
508	RV	185	12	MW508- Employer Total Tax-Exempt Credits (Form MW508CR) from Line 3d	V00230	RV RECORD Tax Exempt Credit – L3d not >= 0 The RV record MW508 Line 3d "Tax Exempt Credit" must be greater than or equal to zero in positions 185-196.
508	RV	197	12	MW508-Employer Amount Tax Due from Line 4	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 – (L3c + L3d) in positions 197-208.
508	RV	209	12	MW508-Employer Overpayment from Line 5	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 – (L3c + L3d) in positions 209-220.
508	RV	221	12	MW508-Employer – Amount of Overpayment to be applied as credit to your account from Line 6	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.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
508	RV	233	12	MW508- Employer-Amount of Overpayment to be refunded from Line 7	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.
508	RV	245	12	MW508-Employer Gross Payroll from amount in box	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.
508	RV	330	1	MW508-Employer Total File Indicator (Is this a complete filing?)	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.
508	RV	331	1	MW508- Employer Partial File (Will you be submitting additional W2's?	V00300	RV RECORD Partial File Indicator W2's not = Y or N The RV record MW508 field "Partial File Indicator W2's" must be equal to Y or N in position 331.
508	RV	332	1	MW508- Employer Partial File (Will you be submitting additional 1099's?	V00310	RV RECORD Partial File Indicator 1099's not = Y or N The RV record MW508 field "Partial File Indicator 1099's" must be equal to Y or N in position 332.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
508	RV	333	6	NAICS Code	V00320	RV RECORD NAICS Code not Numeric The RV record MW508 field "NAICS Code" must be numeric in positions 333 - 338.
508	RV	497	8	Date Created	V00330	The RV record Date Created field in positions 497-504 must be present and in YYYYMMDD format.
508	RV	497	8	Time Created	V00340	The RV record Time Created field in positions 505-512 must be present and in HHMMSSNN where NN = 100th second format.
508	RV	23	7	Maryland Central Registration Number	V00120	The Maryland Central Registration number in positions 23-30 in the RV record is not numeric or equals zero.
508	RV	297	15	Employer Representative Title	V00420	Required Employer Representative Title, Not Provided on RV record
508	RV	N/A	N/A	N/A	V100001	RV must follow an RS, RT, or RU record.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
W2	RF	8	9	Total Number of RW Records	F100076	Required Field Total Number of RW Records, Not Provided.
W2	RF	N/A	N/A	N/A	R200008	Record RF is Required.
W2	RF	N/A	N/A	N/A	R100005	Record RF Should Be The Last Record.
W2	RF	8	8	Number of RW Records	F300038	The Amount for the Field Number of RW Records Does Not Match with Running Total.
W2	RF	N/A	N/A	N/A	F100005	RF must follow an RV record.

RO and RT Records

We do not recommend that these record types be included in the W2 file.

These records are not required as part of the W2 file, but if these records are included in the file, edit checks will be performed on them.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
W2	RT	3	7	Total Number of RW Records	T100084	Required Field Total Number of RW Records, Not Provided.
W2	RT	10	15	Total Wages, Tips and Other Compensation	T100081	Required Field Total Wages, Tips and Other Compensation, Not Provided.
W2	RO	12	11	Allocated Tips	O200127	Unexpected Value Provided For Field Allocated Tips.
W2	RT	25	15	Total Federal Income Tax Withheld	T100083	Required Field Total Federal Income Tax Withheld, Not Provided
W2	RT	40	15	Total Social Security Wages	T100085	Required Field Total Social Security Wages, Not Provided.
W2	RT	55	15	Total Social Security Tax Withheld	T100086	Required Field Total Social Security Tax Withheld, Not Provided.
W2	RT	70	15	Total Medicare Wages and Tips	T100087	Required Field Total Medicare Wages and Tips, Not Provided.
W2	RT	85	15	Total Medicare Tax Withheld	T100088	Required Field Total Medicare Tax Withheld, Not Provided
W2	RT	100	15	Total Social Security Tips	T100082	Required Field Total Social Security Tips, Not Provided.
W2	RT	85	15	Total Medicare Tax Withheld	T300046	The Amount for the Field Total Medicare Tax Withheld Does Not Match with Running Total.W2
W2	RT	70	15	Total Medicare Wages	T200045	The Amount for the Field Total Medicare Wages And Tips Does Not Match With Running Total.

Document Type	Document Sub Type	Field Start Position	Field Length	Field Description	Error Code	Error Description
W2	RT	55	15	Total Social Security Tax Withheld	T300044	The Amount for the Field Total Social Security Tax Withheld Does Not Match with Running Total.
W2	RT	40	15	Total Social Security Wages	T300043	The Amount for the Field Total Social Security Wages Does Not Match with Running Total.
W2	RT	25	15			
W2	RT	N/A	N/A	N/A	T100008	RT must follow an RS record.
W2	RO	N/A	N/A	N/A	O100006	RO must follow an RW record.

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'.

Maryland no longer accepts CD/Diskettes

What is the NAICS code?

In the "RV" record, the NAICS code (Business Activity Code) field positions 333-338 is a required 6-digit field (included on the paper MW508 for tax year 2025).

Blanks in these positions will cause your file to be rejected. The North American Industry Classification System (NAICS) is the standard used by federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. To find your NAICS code, please reference https://www.census.gov/naics/ (Census Bureau).

Who can file paper wage and tax statements?

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 electronically?

W2C's and 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 preferred. We recommend and encourage filers to submit test files. On the MDTaxConnect Portal site: www.mdtaxconnect.gov under 'Quick Links' click on 'User Guides and Tutorials'. Under 'User Guides', choose the W2/1099 Bulk Upload.

Is there a filing deadline?

The filing deadline for both W2 and 1099R wage and tax statements is January 31. If any due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by 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 as long as 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).

What information is viewable in the MDTaxConnect portal?

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

Can I submit for multiple employers?

Yes. Multiple employers can be submitted within one file. Be sure to include one set of record types in this sequence (RA, RE, RW, RS, RV, RF) for each employer.

What if I am having difficulty creating my W2 file?

If you are having difficulty in creating your W2 file, please email efileW21099help@marylandtaxes.gov. Every attempt will be made to assist you in resolving your problem.