

MARYLAND FORM MW508

ANNUAL EMPLOYER WITHHOLDING RECONCILIATION RETURN DUE DATE: January 31, 2024



235080099

2023

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

Make check payable to Comptroller of MD - WH Tax

Name Address 1 Address 2 FEIN (9 digits)\* NAICS Code (Business Activity Code, 6 digits)\* CR# (8 digits)\*

Enter the total gross Maryland payroll for the calendar year.

Check here if this is a partial filing of W-2(s) and/or 1099(s)

Check here if you will be submitting additional W-2(s) and/or 1099(s).

\* Required

Table with 7 rows and 3 columns: Line number, Description, and Amount. Includes fields for W-2 and 1099 forms, withholding tax, and overpayment.

If you are submitting 25 or more W-2 forms, you are required to file electronically.\*

If you are submitting 25 or more 1099 forms, you are required to file electronically.\*

Each W-2 submitted that is not properly filed is a separate violation. Failure to comply with Section 10-911 of the Tax-General Article, Annotated Code of Maryland may result in the assessment of additional penalties.

\*For instructions on electronic filing of W-2 and 1099 forms, refer to 2022 Maryland Employer Reporting of W-2s Instructions and Specifications (for W-2s) and 2022 Maryland Reporting of 1099s Instructions and Specifications.

SIGNATURE AND VERIFICATION

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

Signature Telephone number

Title Date

**If you are submitting 25 or more W-2 forms, you are required to file electronically; three options are available.** You will need to access the current Maryland Employer Reporting of W-2s Instructions and Specifications which can be found on our website under **www.marylandtaxes.gov**. Click on Business Taxpayers, then click Forms and Instructions and click on 2022 Employer Withholding Instruction Booklets.

1. You may use our free bFile Bulk Upload Application that allows you to upload a text file in the "modified EFW2 format", described in the Specification booklet mentioned above. Once the text file is generated it can be uploaded at **www.marylandtaxes.gov** under Maryland Taxes. No Excel formats are accepted.
2. You may generate a text file in the "modified EFW2 format", as described in the Specification booklet and copy this file to a CD or 3 1/2 inch diskette and send to **Comptroller of Maryland, Revenue Administration Division, Attn: Electronic Processing-Room 214, 110 Carroll Street, Annapolis, MD 21411-0001**. No Excel formats are accepted. Include a contact name and phone number.
3. You may use our free bFile Withholding Reconciliation Application which allows you to manually key data from your W-2 forms and MW508 form. Up to 250 W-2s can be keyed using this method. This can be found at **www.marylandtaxes.gov** under Maryland Taxes.

If you have questions with regard to filing your MW508 Withholding Reconciliation return, contact **Taxpayer Services Division at 410-260-7980**. If you have questions regarding technical support in uploading your file, contact the **Electronic Processing Section at 410-260-7150**.

If you are submitting 25 or more 1099 forms, you are required to file electronically; two options are available. You will need to access the current Maryland Employer Reporting of 1099s Instructions and Specifications which can be found on our website under **www.marylandtaxes.gov**. Click on Business Taxpayers, then click Forms and Instructions and click on 2022 Employer Withholding Instruction Booklets.\*

1. For Filing Year 2024 (Tax Year 2023), Maryland will require 1099 text files to be placed at the Comptroller of Maryland secure server by SFTP (Secure File Transfer Protocol), using one of the following two methods:
  - Option 1: Manually upload to Comptroller of Maryland SFTP website
  - Option 2: SFTP automated server to server transmission in which an IP address will be required to be whitelisted with Comptroller, State of Maryland Please email [SecureTransmission@marylandtaxes.gov](mailto:SecureTransmission@marylandtaxes.gov) to obtain your SFTP Account information along with instructions for setup. In the email, please provide the following:
    - Point of Contact Email address
    - Business Name
    - Point of Contact Name
    - Point of Contact Number
    - Business choice of (SFTP) either Option 1 or Option 2 or both

2. If you participate in the Combined Federal/State program, the 1099s will automatically be forwarded to Maryland and will include your MW508.

If you have questions with regard to filing your MW508 Withholding Reconciliation return, contact Taxpayer Services Division at 410-260-7980.

**If you are submitting less than 25 W-2s and/or 1099s you may file electronically or by paper.\***

If you are filing the MW508 by paper, complete Form MW508, Employer's Annual Withholding Reconciliation Return. Send this form, accompanied by the STATE copy of Form W-2/Form 1099 for each person for whom wages/annuities have been paid. Keep a copy for your records. Your name, FEIN, Maryland Withholding Central Registration Number, NAICS Code (can be obtained from the Census Bureau) and phone number must be on all documents to assure proper credit and to prevent posting errors. Send your completed MW508 Return, STATE copies of W-2s and/or 1099s to **Comptroller of Maryland, Revenue Administration Division, 110 Carroll Street, Annapolis, MD 21411-0001**.

**Enter the total gross Maryland payroll for the calendar year 2023 on the line provided.**

- Line 1. Enter the number of W-2 and 1099 forms attached on lines 1a and 1b, and the combined total on line 1.
- Line 2. Enter total Maryland withholding tax reported for the year.
- Line 3. Enter the total amount of State and local tax shown on Form(s) W-2 and 1099 on lines 3a and 3b. Then enter the combined total on line 3.
  - Line 3c. Enter total amount of withholding tax paid this year.
  - Line 3d. Enter total eligible business tax credits if you are a tax-exempt organization. You must attach Maryland Form MW508CR to calculate and take the credit.
- Line 4. Amount Due. (Subtract lines 3c and 3d from line 3. If this amount is zero or greater, enter here; otherwise, go to line 5.)
- Line 5. Overpayment (If line 3 minus lines 3c and 3d combined is less than zero, enter the difference here as a positive number.)
- Line 6. Enter the amount of line 5 you wish to have applied as a credit.
- Line 7. Enter the amount of line 5 you wish to have refunded. (Line 6 plus line 7 cannot exceed line 5.)

**\*Electronic filers submitting via Maryland Bfile or by Magnetic Media do not need to file a paper Form MW508 as this may cause duplicate filing. The MW508 will be included in the data received. Duplicate filing may result in erroneous balance due notices and/or penalty notices.**