

**MARYLAND  
FORM  
MW508  
2014**

**Annual Employer Withholding  
Reconciliation Return  
DUE DATE: February 28, 2015**



145080049

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

**Make check payable to Comptroller of MD - WH Tax**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

FEIN: \_\_\_\_\_

OFFICE USE ONLY

NAICS Code: \_\_\_\_\_

CR#: \_\_\_\_\_

Enter the total gross Maryland payroll for the calendar year		
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CHECK THE BOX IF THIS IS A PARTIAL FILING OF W-2(s) and/or 1099(s).

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

**Instructions for Filing**

Send this form accompanied with the STATE copy of Form W-2/1099 for each person whom wages/annuities has been paid. Keep a copy for your records. Your name, FEIN, Maryland withholding Central Registration Number, and telephone number must be on all documents to assure proper credit and prevent posting errors. Send your completed reconciliation to: **Comptroller of Maryland, Revenue Administration Division, 110 Carroll Street, Annapolis, MD 21411-0001.**

Paper filers must reconcile their accounts by completing Form MW508, Employer's Annual Withholding Reconciliation Return, and submit it in the same packet as the W-2/1099 forms. **Magnetic Media/Electronic filers do not need to file a paper Form MW508.** The MW508 will be included in the data received.

**If you are submitting 25 or more W-2 forms, you are required to file electronically** by one of three options. You may use our free bFile Bulk Upload Application that allows you to upload a text file in the modified EFW2 format; use our free bFile File Withholding Reconciliation Application that allows you to manually key data from your MW508 and up to 250 W-2 forms; or you may file on a CD or 3½ inch diskette using the modified EFW2 format. The bFile applications and the Maryland magnetic media/electronic specifications can be accessed online at **www.marylandtaxes.com**. Specifications can also be requested by telephone at 410-260-7150 or toll free at 1-800-492-1751.

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

SIGNED: \_\_\_\_\_ TITLE: \_\_\_\_\_

PHONE: \_\_\_\_\_ DATE: \_\_\_\_\_

TOTAL

1.	Enter total number of a) W-2 and/or b) 1099 Forms. (ATTACH PAPER COPY.)	a) W-2		
		b) 1099 Form		
2.	Enter total withholding tax you reported on Forms MW506 for this year.			
3.	Enter total state and local tax shown on W-2/1099 (COMBINE TOTAL IF YOU HAVE BOTH FORMS.)	a) W-2		
		b) 1099 Form		
3c.	Enter total withholding tax paid.			
3d.	Enter total tax-exempt credit (MW508CR MUST BE ATTACHED TO ALLOW CREDIT.)			
4.	Amount due with return (Subtract lines 3c and 3d from line 3. If this amount is zero or greater, enter here. Otherwise, go to line 5.)			
5.	Overpayment (If line 3 minus lines 3c and 3d is less than zero, enter the difference here as a positive number.)			
6.	Amount of overpayment on line 5 to be applied as a credit to your account.			
7.	Amount of overpayment on line 5 to be refunded to you.			

**Under the CR number box, enter the total gross Maryland payroll for the calendar year 2014 in the box provided.**

- Line 1. Enter the number of W-2 and 1099 forms attached in box 1a and 1b, and the combined total in box 1 Total.
- 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 in box 3a and 3b. Then enter the combined total in box 3 Total.
- 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.)