



131010049

Keep this form for your records. Do not send this form to the State of Maryland unless requested to do so. See Instructions on Page 2.

Table with 4 columns: Taxpayer's first name and middle initial, Last name, SSN/Taxpayer Identification Number, Spouse's first name and middle initial, Last name, SSN/Taxpayer Identification Number, Present address (number and street), City or town, State, ZIP code.

Part I Tax Return Information (whole dollars only)

- 1. Amount of overpayment to be applied to 2014 estimated tax
2. Amount of overpayment to be refunded to you (with REFUND label)
3. Total amount due (Pay in full by April 15, 2014. See instructions.)

If you file your Maryland Income tax return electronically by 4/15/14, you have until 4/30/14 to make your electronic payment.

Direct deposit or direct debit options are not eligible for Amended returns.

Part II Taxpayer Declaration and Signature Authorization

Check appropriate box to consent to: [ ] Direct Deposit of refund or [ ] Electronic Funds Withdrawal (direct debit)

- 1. Amount to be withdrawn from/deposited in first account
Routing number (9-digit)
Account number
Direct Debit Settlement Date
2. Amount to be deposited in second account.
Routing number (9-digit)
Account number
3. Amount to be deposited in third account
Routing number (9-digit)
Account number

- 4a. I consent that my refund be directly deposited as designated above...
4b. I authorize the State of Maryland and its designated financial agent to initiate an electronic funds withdrawal payment (direct debit)...
4c. I do not want direct deposit of my refund or an electronic funds withdrawal (direct debit) of my balance due.

Under penalties of perjury, I declare that I have compared the information contained on my electronic return with the information that I provided to my electronic return originator or entered on-line and that the name(s), address and amounts described above agree with the amounts shown on the corresponding lines of my 2013 Maryland electronic income tax return.

Please Sign Here: Taxpayer's signature, Date, Spouse's signature (If joint return, both must sign.), Date

Please wait ten (10) days after the receipt of a valid acknowledgement before calling 410-260-7701 from Central Maryland, or 1-800-218-8160 from elsewhere, about your refund.

Part III Declaration of Electronic Return Originator (paid preparer)

I declare that I have reviewed the taxpayer's return and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature before submitting the return to the Maryland Revenue Administration Division...

Electronic Return Originator Use Only: Originator's signature, Date, EFIN, Firm's name (or yours if self-employed) and address, ZIP code, Phone

**Purpose of Form EL101**

Form EL101 is the signature document for an e-Filed return filed by an online electronic transmitter or Electronic Return Originator (ERO). It also serves as a declaration document regarding consent for: direct deposit of refund, electronic funds withdrawal (direct debit) for a liability and for a return to be electronically filed. This form should be completed for all Maryland e-Filed returns and retained by the taxpayer and ERO for 3 years from the return due date or Maryland received date, whichever is later. **Do not send this form to the State of Maryland unless specifically requested to do so.**

**ERO Responsibilities**

**The ERO must:**

1. Enter the name(s) and Social Security Number(s) of the taxpayer(s) at the top of the form. Do not use the ERO's address.
2. Complete Part I using the amounts (zeros may be entered when appropriate) from the taxpayer's 2013 tax return.
3. If the taxpayer(s) elected to have direct deposit of their refund, or electronic funds withdrawal (direct debit) for all or part of their liability, check the appropriate box in Part II. The taxpayer(s) should check with their financial institution to make sure their deposit or debit will be accepted and to get the correct routing and account numbers. For direct debit only account (1) should be used.
4. After completing the form through Part II, give the taxpayer(s) Form EL101 for review and signature(s). This can be done in person, by mail or by secure e-mail.
5. The originator (paid preparer) must sign Form EL101 and include their Electronic Filer Identification Number (EFIN) and firm name and address. An electronically transmitted income tax return will be considered incomplete unless and until a correctly completed Form EL101 is signed by the taxpayer(s) and/or by the ERO if applicable. If a joint return is filed, both taxpayers must sign. The taxpayer(s) must sign the completed EL101 before the electronic record is transmitted.
6. If the ERO makes changes to the electronic return after EL101 has been signed by the taxpayer(s), but before the return is transmitted, the originator must have the taxpayer(s) sign a corrected Form EL101. See the 2013 Maryland Personal MeF e-File Handbook(s).
7. Provide a completed copy of Form EL101 to the taxpayer(s) for their records.
8. A copy of Form EL101 with applicable attachments must be retained for 3 years at the site of the ERO. The ERO must make a copy of Form EL101 available to the State of Maryland if specifically requested to do so by the Revenue Administration Division.

**Taxpayer Responsibilities**

Taxpayer(s) must:

1. Verify the accuracy of the prepared income tax return, including direct deposit and direct debit information if applicable.
2. Sign and date Form EL101 authorizing electronic transmission of the state income tax return, even if the return is filed from a personal computer and the federal PIN is used as electronic signature on the state return.
3. Retain a copy of the Form EL101 along with a copy of the state income tax return for a period of 3 years from the return due date or Maryland received date, whichever is later.
4. Make a copy of the Form EL101 available to the State of Maryland if formally requested to do so by the Revenue Administration Division.

**The Form EL101 should not be mailed to Maryland Revenue Administration Division unless specifically requested to do so.**

**Certification Requirements for Electronically filed Tax Returns**

Some credits allowed on an electronic return require supporting documentation to be e-mailed or mailed to the State once the electronic return has been accepted. When sending required supporting documentation and certifications, please send Form EL101 as a cover sheet and write the name of the credit for which certification is being submitted on the face of the form, directly under the tax year.

The preparer or taxpayer will have fourteen (14) calendar days to forward this form with the requested certification(s), either by e-mail to cert@comp.state.md.us or by mail to: Revenue Administration Division, Electronic Processing Section, P.O. Box 2364, Annapolis, MD 21404.

This post office box should be used only for certifications and supporting documents required for the 2013 e-File return. For a complete list of certification requirements, refer to the 2013 Maryland Personal MeF e-File Handbook(s).