

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

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 2011 estimated tax	➤	
2. Amount of overpayment to be refunded to you.....	➤ REFUND	
3. Total amount due (Pay in full by April 15, 2011. See instructions).....	➤	

If you file your Maryland Income tax return electronically by 4/15/11, you have until 4/30/11 to make your payment, if you are paying electronically.

Part II Taxpayer Declaration and Signature Authorization

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

4a. I consent that my refund be directly deposited as designated on my Maryland electronic return, and declare that the information shown is correct. The State of Maryland is not responsible for a lost refund if I enter the incorrect account information. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund. By consenting, I also agree to disclose to the Maryland State Treasurer's Office certain income tax information including name, amount of refund, and bank information. This disclosure is necessary to effect direct deposit.

4b. I authorize the State of Maryland and its designated financial agent to initiate an electronic funds withdrawal payment (direct debit) to the financial institution account indicated on my Maryland electronic return for payment of my Maryland and local taxes owed, and the financial institution to debit the entry to this account. Upon confirmation of consent during the filing of my state return, this authorization is to remain in full force and effect, and I may not terminate the authorization. I also authorize the financial institutions involved in the processing of this electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

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 2010 Maryland electronic income tax return. To the best of my knowledge and belief, my return is true, correct and complete. I consent that my return, including accompanying schedules and statements, be sent to the Maryland Revenue Administration Division by my electronic return originator or by my electronic return software provider.

Please Sign Here ➤ _____ Date _____ ➤ _____ Date _____

Taxpayer's signature

Spouse's signature (if joint return, both must sign)

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, have provided the taxpayer with a copy of all forms and information to be filed with the Maryland Revenue Administration Division, and have followed all other requirements described in the *Handbook for Electronic Filers of Maryland Income Tax Returns*. This declaration is to be retained at the site of the electronic return originator.

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

Form EL101 Instructions 2010

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 2010 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.
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 FORM 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 2010 Maryland Personal EMS and 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 email 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 2010 e-File return. For a complete list of certification requirements, refer to the 2010 Maryland Personal EMS and MeF e-File Handbook(s).

For the hearing impaired: Maryland Relay Service 711 (MD)
