

**MARYLAND
FORM
MW508**

**ANNUAL EMPLOYER
WITHHOLDING
RECONCILIATION
RETURN**

DUE DATE: January 31, 2026



255080099

2025

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)*

OFFICE USE ONLY

CR# (8 digits)*

* Required

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).

1. Enter total number of a) W-2 and/or b) 1099 Forms. (ATTACH PAPER COPY.)
a) W-2 b) 1099 Form 1.
2. Enter total withholding tax you reported on Forms MW506 for this year. 2.
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 3.
- 3c. Enter total withholding tax paid. 3c.
- 3d. Enter total tax-exempt credit. (MW508CR MUST BE ATTACHED TO ALLOW CREDIT) 3d.
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.) 4.
5. Overpayment (If line 3 minus lines 3c and 3d is less than zero, enter the difference here as a positive number.) 5.
6. Amount of overpayment on line 5 to be applied as a credit to your account. 6.
7. Amount of overpayment on line 5 to be refunded to you. 7.

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 2025 Maryland Employer Reporting of W-2s Instructions and Specifications (for W-2s) and 2025 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

Title

Telephone number

Date