

MARYLAND
FORM
MW508CR

BUSINESS
INCOME TAX
CREDITS

To be used by nonprofit
501(c)(3) organizations
only. ATTACH TO YOUR
MW508.



25508C099

2025

Print Using Blue or Black Ink Only

Federal Employer Identification Number

Central Registration Number

Name as shown on Form MW508

PART C - MARYLAND DISABILITY EMPLOYMENT TAX CREDIT

PART C-I CREDIT FOR EMPLOYEES WITH A DISABILITY

1. Number of qualified employees. First year Second year
2. Credit for first year (30% of first \$15,000 of wages paid to each employee) 2. .
3. Credit for second year (30% of first \$15,000 of wages paid to each employee) 3. .
4. Total (Add lines 2 and 3.) 4. .

PART C-II CREDIT FOR CHILD CARE AND TRANSPORTATION EXPENSES

5. Number of qualified employees. First year Second year
6. Credit for first year (limited to a combined total of \$1,500 in child care and transportation expenses per qualified employee with a disability) 6. .
7. Credit for second year (limited to a combined total of \$1,500 in child care and transportation expenses per qualified employee with a disability) 7. .
8. Total (Add lines 6 and 7.) 8. .

PART C - SUMMARY

9. Total Maryland Disability Employment Tax Credit for the current tax year (Add lines 4 and 8.) . . 9. .

PART M - COMMUTER TAX CREDIT

1. Amount certified by the Maryland Department of Transportation 1. .

PART O- WORK OPPORTUNITY TAX CREDIT.

1. Federal work opportunity credit. Enter the amount from federal Form 5884-C, line 6. 1. .
2. Multiply qualified wages used to calculate the federal work opportunity credit paid to Maryland employees who worked for you for at least 400 hours by .26 2. .
3. Multiply qualified wages used to calculate the federal work opportunity credit paid to Maryland employees who worked for you for at least 120 hours but fewer than 400 hours by .1625 3. .
4. Maryland Work Opportunity Credit. Add lines 2 and 3 and multiply by .5. 4. .

PART BB - BUSINESS TAX CREDIT SUMMARY

1. Total Maryland Disability Employment Tax Credit from PART C, line 9 1. .
2. Total Commuter Tax Credit from PART M, line 1 2. .
3. Total Work Opportunity Tax Credit from PART O, line 4 3. .
4. Total (Add lines 1, 2, and 3.) Enter on line 3d of Form MW508 4. .