

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85

**MARYLAND  
FORM  
MW508CR**

**BUSINESS  
INCOME TAX  
CREDITS**

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



19508C099

**2019**

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 \$9,000 of wages paid to each employee) . . . . . 2
3. Credit for second year (30% of first \$9,000 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 \$900 in child care and transportation expenses per qualified employee with a disability) . . . . . 6
7. Credit for second year (limited to a combined total of \$900 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 of commuter benefits paid . . . . . 1
2. Enter 50% of line 1 . . . . . 2
3. Number of employees for which commuter benefits were paid . . . . . 3
4. Multiply the number of employee-months  by \$100. . . . . 4
5. Enter the lesser of line 2 or line 4 . . . . . 5

**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 5 . . . . . 2
3. Total (Add lines 1 and 2.) Enter on line 3d of Form MW508. . . . . 3