

# Form MW 507

## Employee's Maryland Withholding Exemption Certificate

Comptroller of Maryland • Revenue Administration Division • Annapolis, Maryland 21411 • Phone 410-260-7980

Print your full name	Your Social Security number
Address (including ZIP code)	County of residence (or Baltimore City)

1. Total number of exemptions you are claiming from worksheet below 1. \_\_\_\_\_
2. Additional withholding per pay period under agreement with employer 2. \_\_\_\_\_
3. I claim exemption from withholding because (see instructions below and check boxes that apply)
  - a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld,
  - AND*
  - b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld. (This includes seasonal and student employees whose annual income will be below the minimum filing requirement.)

If both **a** and **b** apply, enter year applicable \_\_\_\_\_ (year effective) Enter "EXEMPT" here 3. \_\_\_\_\_
4. Certification of Nonresidence in the state of Maryland (see instructions on reverse side.) I certify that I am not domiciled in the state of Maryland, and that I do not maintain a place of abode within Maryland. I further certify that my permanent residence is:
 

_____	_____	_____		Enter "EXEMPT" here 4. _____
City, town or post office address	County	State		

Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on line 3 or line 4, whichever applies.

Employee's signature \_\_\_\_\_ Date \_\_\_\_\_

Employer's Name and Address (including zip code) (For employer use only)	Employer Identification Number
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### Worksheet and instructions

- Line 1**
- A. Number of personal exemptions (total exemptions on lines A, C and D of the federal W-4 or W-4A worksheet). \_\_\_\_\_
  - B. Number of additional exemptions for dependents over 65 years of age. \_\_\_\_\_
  - C. Number of additional exemptions for estimated itemized deductions, alimony payments, allowable child care expenses, qualified retirement contributions, business losses and employee business expenses for the year. \_\_\_\_\_
  - D. Number of additional exemptions for taxpayer and/or spouse at least 65 years of age and/or blind. \_\_\_\_\_
  - E. Total - add lines A through D and enter here and on line 1 (Form MW 507). \_\_\_\_\_

**EXEMPTIONS FOR DEPENDENTS** To qualify as your dependent, you must be entitled to an exemption for the dependent on your federal income tax return for the corresponding taxable year.

**ADDITIONAL EXEMPTIONS FOR DEPENDENTS OVER 65 YEARS OF AGE** An additional exemption is allowed for dependents who are 65 years of age or older.

**ADDITIONAL EXEMPTIONS** You may claim additional exemptions for estimated itemized deductions, alimony payments, allowable child care expenses, qualified retirement contributions, business losses and employee business expenses for the year. One additional withholding exemption is permitted for each \$2,400 of estimated itemized deductions or adjustments to income that exceed the standard deduction allowance.

**NOTE:** Standard deduction allowance is 15% of Maryland adjusted gross income with a minimum of \$1,500 and a maximum of \$2,000 for each taxpayer.