



# How to claim the Maryland Commuter Tax Credit

A quick reference for Maryland businesses and non-profit employers that offer qualifying commuter subsidies to their employees.

## What is the Commuter Tax Credit?

Maryland businesses and 501c3/501c4 employers may be eligible to claim 50% of the cost of commuter subsidies they provide (up to \$1,200 per employee per year) against the organization's income tax or insurance premium tax.

## Claim the Commuter Tax Credit in 3 Easy Steps:

1

Gather the necessary information to complete the **Commuter Tax Credit application** including business information, the types of commuter subsidies provided, and the subsidy amounts.

2

Complete and submit the application available at [onestop.md.gov](http://onestop.md.gov).  
(10 to 15-minute process)

3

File the certificate of approval with the appropriate Maryland state business tax form. (non-profit: MW508 and 508CR; for-profit: 500CRW)

## What Programs Qualify?

- Transit
- Vanpool
- Carpool
- Telework
- Active Transportation
- Cash in Lieu of Parking
- Last-Mile Connection
- Guaranteed Ride Home

## Get Started!



Scan the code or visit us online for more details and to apply.

Need help? Contact us - we offer free support to any Maryland employer!

[mdot.maryland.gov/mdcommutertaxcredit](http://mdot.maryland.gov/mdcommutertaxcredit)

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