Form MWH

Comptroller of Maryland

Employee Withholding Exemption Certificate

FOR MARYLAND STATE GOVERNMENT EMPLOYEES ONLY

2026

Section 1 – Employee Information (Please complete form in black ink.)

Payroll System (check one) ☐ RG ☐ CT ☐ UM	Name of Employing Agency: Frostburg State University		
Agency Number: 360226	Social Security Number	Employee Name	
Home Address (number and street or rural route)		(apartment number, if any)	
City	State	Zip Code	County of Residence (required) Nonresidents enter Maryland County or Baltimore City where you are employed

Section 2 – Maryland Withholding

☐ Single ☐ Married (surviving spouse or unmarried Head of Household) Rate ☐ Married, but withhold at Single Rate

1. Total number of exemptions you are claiming not to exceed line f in Personal Exemption Worksheet on page 2. .....1. _____
2. Additional withholding per pay period under agreement with employer .....2. _____
3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions 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 requirements).

   If both a and b apply, enter year applicable _____ (year effective) Enter "EXEMPT" here..... 3. _____
4. I claim exemption from withholding because I am domiciled in the following states. Check state that applies.
   ☐ District of Columbia ☐ Virginia ☐ West Virginia
   I further certify that I do not maintain a place of abode in Maryland as described in the instructions. Enter "EXEMPT" here .....4. _____
5. I claim exemption from Maryland **state** withholding because I am domiciled in the Commonwealth of Pennsylvania and I do not maintain a place of abode in Maryland as described in the instructions on Form MWH. Enter "EXEMPT" here .....5. _____
6. I claim exemption from Maryland **local** tax because I live in a local Pennsylvania jurisdiction within York or Adams counties. Enter "EXEMPT" here and on line 4 of Form MWH.....6. _____
7. I claim exemption from Maryland **local** tax because I live in a local Pennsylvania jurisdiction that does not impose an earnings or income tax on Maryland residents. Enter "EXEMPT" here and on line 4 of Form MWH. .....7. _____
8. I certify that I am a legal resident of the state of _____ and am not subject to Maryland withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military spouses Residency Relief Act. Enter "EXEMPT" here.....8. _____

Section 3 – Employee Signature

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 whichever line(s) I completed.

Employee's signature	Date	Daytime Phone Number (In case CPB needs to contact you regarding your MWH

Employer's name and address (For Employer Use Only)	Federal Employer identification number (EIN)
Central Payroll Bureau **P.O. Box 2396** **Annapolis, MD 21404**	

Important: The information you supply must be complete. This form will replace in total any certificate you previously submitted.

Web Site - https://www.marylandcomptroller.gov/state-agencies/payroll-services/forms.html