

MARYLAND FORM 510

PASS-THROUGH ENTITY INCOME TAX RETURN



215100099

2021 \$

OR FISCAL YEAR BEGINNING [] 2021, ENDING []

Federal Employer Identification Number (9 digits) FEIN Applied for Date (MMDDYY)

Date of Organization or Incorporation (MMDDYY) Business Activity Code No. (6 digits)

Name

Current Mailing Address (PO Box, number, street and apt. no)

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.)

City or Town State ZIP Code + 4

Foreign Country Name Foreign Province/State/County

Foreign Postal Code

Do not write in this space. ME YE

TYPE OF ENTITY - Check the applicable box. S Corporation Partnership Limited Liability Company Business Trust

Amended Return

CHECK HERE - Check applicable box(es). Name or address has changed First filing of the entity Inactive entity Final Return 510C Filed This tax year's beginning and ending dates are different from last year's due to an acquisition or consolidation.

This form may be used if the PTE is paying tax only on behalf of nonresident members and not electing to remit on all members' share of income. You may also use this form to request a refund of estimated payment(s) for tax paid on resident members' shares of income if the entity has decided not to make the entity election. If PTE is electing to pay tax for all members, you must use Form 511.

1. Number of members: a. Individual (including fiduciary) residents of Maryland b. Individual (including fiduciary) nonresidents c. Nonresident entities d. Others e. Total 2. Total distributive or pro rata share of income per federal return (Form 1065 or 1120S) - Unistate entities or multistate entities with no nonresident members also enter this amount on line 4

ALLOCATION OF INCOME (To be completed by multistate pass-through entities with nonresident members - unistate entities, and multistate entities with no nonresidents, go to line 4.) 3a. Non-Maryland income (for entities using separate accounting). Subtract this amount from line 2 and enter the difference on line 4. 3b. Maryland apportionment factor from computation worksheet on Page 4 (for entities using the apportionment method). Multiply line 2 by this factor and enter the result on line 4. (If factor is zero, enter .000001)

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NAME [] FEIN []

4. Distributive or pro rata share of income allocable to Maryland 4. [] .00

NOTE: Complete lines 5 through 19 if there is an entry on line 1b or line 1c. Tax is calculated only for nonresident individual or nonresident entity members. (Investment partnerships see Specific Instructions.)

5. Percentage of ownership by individual nonresident members shown on line 1b (or profit/loss percentage, if applicable). If 100%, leave blank and enter the amount from line 4 on line 6. ▶ 5. []

6. Distributive or pro rata share of income for nonresident individual members (Multiply line 4 by the percentage on line 5.) 6. [] .00

7. Nonresident individual tax (Multiply line 6 by 5.75%). 7. [] .00

8. Special nonresident tax (Multiply line 6 by 2.25%). 8. [] .00

9. Total Maryland tax on individual members (Add lines 7 and 8.) 9. [] .00

10. Percentage of ownership by nonresident entities shown on line 1c (or profit/loss percentage, if applicable). If 100%, leave blank and enter the amount from line 4 on line 11. ▶ 10. []

11. Distributive or pro rata share of income for nonresident entity members (Multiply line 4 by percentage on line 10.) 11. [] .00

12. Nonresident entity tax (Multiply line 11 by 8.25%). 12. [] .00

13. Total nonresident tax (Add lines 9 and 12.) 13. [] .00

14. Distributable cash flow limitation from worksheet. See instructions. If worksheet used, check here ▶ [] ▶ 14. [] .00

15. Nonresident tax due (Enter the lesser of line 13 or line 14.) 15. [] .00

16a. Estimated pass-through entity nonresident tax paid with Form 510D and MW506NRS. . . ▶ 16a. [] .00

16b. Pass-through entity nonresident tax paid with an extension request (Form 510E). . . . ▶ 16b. [] .00

16c. Credit for nonresident tax paid on behalf of the pass-through entity by another pass-through entity (Attach Maryland Schedule K-1 (510)) ▶ 16c. [] .00

16d. Credit for pass-through entity election tax paid on nonresident shares of income by another pass-through entity. (Attach Schedule K-1 (510)) ▶ 16d. [] .00

16e. Total nonresident payments and credits (Add lines 16a through 16d.) 16e. [] .00

17. Balance of tax due (If line 15 exceeds line 16e, enter the difference.) ▶ 17. [] .00

18. Interest and/or penalty from Form 500UP [] or late payment interest [] TOTAL ▶ 18. [] .00

19. Total nonresident balance due (Add lines 17 and 18.) Pay in full with this return 19. [] .00

NOTE: The total tax paid from lines 16e and 17 is to be reported either on the composite return or on the returns of the nonresident members. Nonresident entity and fiduciary members cannot file a composite return nor be included in the composite return filed by nonresident individual members. (See instructions.)

Complete lines 20a-22 only if you are requesting a refund of estimated payment(s) for tax paid on resident members' shares of income, because the entity decided not to elect or it was mistakenly paid.

20a. Estimated pass-through entity resident tax paid with Form 510D 20a. [] .00

20b. Pass-through entity resident tax paid with an extension request (Form 510E) 20b. [] .00

20c. Credit for pass-through entity election tax paid on resident shares of income by another pass-through entity. (Attach Schedule K-1 (510)) 20c. [] .00

20d. Total resident payments and credits (Add lines 20a through 20c.) 20d. [] .00

If Lines 20a- 20d are blank, STOP. PTE may not request a refund.

21. Total resident and nonresident payments and credits (add 16e and 20d.) 21. [] .00

22. Amount of resident payment TO BE REFUNDED (Line 21 must be greater than the sum of Lines 15 and 18. Subtract the total of Line 15 plus Line 18 from Line 21 and enter total here). ▶ 22. [] .00

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NAME [] FEIN []

ADDITIONAL INFORMATION REQUIRED

- 1. Address of principal place of business in Maryland...
2. Address at which tax records are located...
3. Telephone number of pass-through entity tax department...
4. State of organization or incorporation...
5. Has the Internal Revenue Service made adjustments...
6. Did the pass-through entity file employer withholding tax returns...
7. Is this entity a multistate corporation...
8. Is this entity a multistate manufacturing corporation...

SIGNATURE AND VERIFICATION

Check here [] if you authorize your preparer to discuss this return with us. Under penalties of perjury, I declare that I have examined this return...

Signature of general partner, officer or member [] Date [] Printed name of the Preparer/Firm's name [] Signature of preparer other than taxpayer (Required by Law) [] Street address of preparer or Firm's address [] City, State, ZIP Code + 4 [] Telephone number of preparer [] Preparer's PTIN (Required by Law) []

CODE NUMBERS (3 digits per line)

Make checks payable to and mail to: Comptroller Of Maryland, Revenue Administration Division 110 Carroll Street, Annapolis, Maryland 21411-0001 (Write Your Federal Employer Identification Number On Check Using Blue Or Black Ink.)



NAME FEIN

Schedule A - COMPUTATION OF APPORTIONMENT FACTOR (Applies only to multistate pass-through entities. See instructions.)

NOTE: Special apportionment formulas are required for rental/leasing, transportation, financial institutions, manufacturing companies and worldwide headquartered companies. See instructions.

	Column 1 TOTALS WITHIN MARYLAND	Column 2 TOTALS WITHIN AND WITHOUT MARYLAND	Column 3 DECIMAL FACTOR (Column 1 ÷ Column 2 rounded to six places)
1A. Receipts			
a. Gross receipts or sales less returns and allowances	<input type="text"/>	<input type="text"/>	
b. Dividends	<input type="text"/>	<input type="text"/>	
c. Interest	<input type="text"/>	<input type="text"/>	
d. Gross rents	<input type="text"/>	<input type="text"/>	
e. Gross royalties	<input type="text"/>	<input type="text"/>	
f. Capital gain net income	<input type="text"/>	<input type="text"/>	
g. Other income (Attach schedule.)	<input type="text"/>	<input type="text"/>	
h. Total receipts (Add lines 1A(a) through 1A(g), for Columns 1 and 2.)	<input type="text"/>	<input type="text"/>	<input type="text"/>
1B. Receipts			
Multiply factor on line 1A, Column 3 times 5. Disregard this line if special apportionment formula is used.			<input type="text"/>
2. Property			
a. Inventory	<input type="text"/>	<input type="text"/>	
b. Machinery and equipment	<input type="text"/>	<input type="text"/>	
c. Buildings	<input type="text"/>	<input type="text"/>	
d. Land	<input type="text"/>	<input type="text"/>	
e. Other tangible assets (Attach schedule.)	<input type="text"/>	<input type="text"/>	
f. Rent expense capitalized (multiply by eight)	<input type="text"/>	<input type="text"/>	
g. Total property (Add lines 2a through 2f, for Columns 1 and 2.)	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Payroll			
a. Compensation of officers	<input type="text"/>	<input type="text"/>	
b. Other salaries and wages	<input type="text"/>	<input type="text"/>	
c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2.)	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Total of factors (Add entries in Column 3.)			<input type="text"/>
5. Maryland apportionment factor Divide line 4 by eight for three-factor formula, or by the number of factors used if special apportionment formula required. (If factor is zero, enter .000001 on line 3b, page 1.)			<input type="text"/>

Check here if special apportionment formula is used.

**MARYLAND
FORM
510
SCHEDULE B**

**PASS-THROUGH ENTITY
INCOME TAX RETURN
MEMBERS' INFORMATION**



21510B099

2021

NAME FEIN

PART I – INDIVIDUAL MEMBERS' INFORMATION
Enter the information in Social Security Number order.

Social Security Number and name of member	Address	Check here if		Distributive or pro rata share of income (See Instructions.)	Distributive or pro rata share of tax paid (See Instructions.)	Distributive or pro rata share of tax credit (See Instructions.)
		Maryland:				
		Resident	Non-Resident			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
SUBTOTAL from additional Form 510 Schedule B for individual members						
TOTAL:						

**You must file
Form 510
electronically
to pass on
business tax
credits from
Form 500CR
and/or
Form 502S to
your members.**

**MARYLAND
FORM
510
SCHEDULE B**

**PASS-THROUGH ENTITY
INCOME TAX RETURN
MEMBERS' INFORMATION**



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NAME FEIN

PART II – FIDUCIARY MEMBERS' INFORMATION
Enter the information in Federal Employer Identification Number order.

Federal Employer Identification Number and name of estate or trust	Address	Check here if Maryland:		Distributive or pro rata share of income (See Instructions.)	Distributive or pro rata share of tax paid (See Instructions.)	Distributive or pro rata share of tax credit (See Instructions.)
		Resident	Non-Resident			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
SUBTOTAL from additional Form 510 Schedule B for fiduciary members						
TOTAL:						

**You must file
Form 510
electronically
to pass on
business tax
credits from
Form 500CR
and/or
Form 502S to
your members.**

**MARYLAND
FORM
510
SCHEDULE B**

**PASS-THROUGH ENTITY
INCOME TAX RETURN
MEMBERS' INFORMATION**



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NAME FEIN

PART III – PASS-THROUGH ENTITY MEMBERS' INFORMATION (INCLUDING S CORPORATIONS)
Enter the information in Federal Employer Identification Number order.

Federal Employer Identification Number and name of Pass-Through Entity	Address	Is Member a Nonresident Entity		Distributive or pro rata share of income	Distributive or pro rata share of tax paid	Distributive or pro rata share of tax credit
		YES	NO	(See Instructions.)	(See Instructions.)	(See Instructions.)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
SUBTOTAL from additional Form 510 Schedule B for PTE members						
TOTAL:						

**You must file
Form 510
electronically
to pass on
business tax
credits from
Form 500CR
and/or
Form 502S to
your members.**

**MARYLAND
FORM
510
SCHEDULE B**

**PASS-THROUGH ENTITY
INCOME TAX RETURN
MEMBERS' INFORMATION**



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NAME FEIN

PART IV – CORPORATION MEMBERS' INFORMATION (EXCLUDING S CORPORATIONS)
Enter the information in Federal Employer Identification Number order.

Federal Employer Identification Number and name of Corporation	Address	Is Member a Nonresident Entity		Distributive or pro rata share of income	Distributive or pro rata share of tax paid	Distributive or pro rata share of tax credit
		YES	NO	(See Instructions.)	(See Instructions.)	(See Instructions.)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
SUBTOTAL from additional Form 510 Schedule B for corporate members						
TOTAL:						

You must file Form 510 electronically to pass on business tax credits from Form 500CR and/or Form 502S to your members.