

MARYLAND FORM 511

PASS-THROUGH ENTITY ELECTION INCOME TAX RETURN



215110099

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.

Check here if electing to remit tax on all members' shares of income.

1. Number of members:

a. Individual (including fiduciary) residents of Maryland b. Individual (including fiduciary) nonresidents c. Nonresident and resident entities d. Others (see instructions) e. Total

2. Pass-through entity taxable income (See instructions).

Unistate entities also enter this amount on line 4. 2. .00

ALLOCATION OF INCOME

Multistate pass-through entities must complete Line 3a. or 3b. Unistate entities 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. 3a. .00

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) 3b. .

Entity Tax Calculation

4. Pass-through entity taxable income allocable to Maryland 4. .00

NOTE: Complete lines 5a. through 19 only if there is an entry on line 1a. through line 1d. (Investment partnerships see Specific Instructions). (Check instructions)

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NAME [ ] FEIN [ ]

- 5a. Percentage of ownership by individual members shown on lines 1a and 1b (or profit/loss percentage, if applicable)
5b. Percentage of ownership by entity members shown on line 1c (or profit/loss percentage, if applicable)
5c. Add Lines 5a and 5b
6. Pass-through entity taxable income for individual members (Multiply line 4 by the percentage on line 5a.)
7. Total Individual members' pass-through entity election tax (Multiply line 6 by 8%.)
8. Pass-through entity taxable income for entity members (Multiply line 4 by percentage on line 5b.)
9. Entity members' pass-through entity election tax (Multiply line 8 by 8.25%.)
10. Total pass-through entity election tax (Add lines 7 and 9.)
11. Distributable cash flow limitation from worksheet. See instructions. If worksheet used, check here
12. Pass-through entity election tax due (Enter the lesser of line 10 or line 11.)
13a. Estimated tax paid with Form 510D and MW506NRS.
13b. Tax paid with an extension request on Form 510E.
13c. Credit for tax paid by another pass-through entity (Attach Maryland Schedule K-1 (510).)
13d. If amending, total payments made with original plus additional tax paid after original was filed.
13e. Total payments and credits (Add lines 13a through 13d.)
14. Balance of tax due (If line 12 exceeds line 13e, enter the difference.)
15. Overpayment (If line 13e exceeds line 12, enter the difference.)
15a. If amending, prior overpayment (Total all refunds previously issued.)
16. Interest and/or penalty from Form 500UP [ ] or late payment interest [ ]
17. Total balance due (Add lines 12, 15a and 16. Subtract line 13e.)
NOTE: The total tax paid on line 12 is to be reported either on the composite return or on the returns of members. Nonresident entity and fiduciary members cannot file a composite return or be included in the composite return filed by nonresident individual members. (See instructions.)
18. Amount of overpayment from original return to be applied to estimated tax for 2022 (not to exceed the net of lines 15 minus 15a and 16.)
19. Amount of overpayment TO BE REFUNDED (Add lines 16 and 18, and subtract the total from line 15.) (If amending subtract lines 15a and 16 from line 15.)

ADDITIONAL INFORMATION REQUIRED

- 1. Address of principal place of business in Maryland (if other than indicated on page 1): [ ]
2. Address at which tax records are located (if other than indicated on page 1): [ ]
3. Telephone number of pass-through entity tax department: [ ]
4. State of organization or incorporation: [ ]
5. Has the Internal Revenue Service made adjustments (for a tax year in which a Maryland return was required) that were not previously reported to the Comptroller of Maryland? [ ] Yes [ ] No
If "yes", indicate tax year(s) here: [ ] and submit an amended return(s) together with a copy of the IRS adjustment report(s) under separate cover.
6. Did the pass-through entity file employer withholding tax returns/forms with the Comptroller of Maryland the last calendar year? [ ] Yes [ ] No
If a multistate operation, provide the following:
7. Is this entity a multistate corporation that is a member of a unitary group? [ ] Yes [ ] No
8. Is this entity a multistate manufacturing corporation with more than 25 employees? [ ] Yes [ ] No

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511**

**PASS-THROUGH ENTITY  
ELECTION INCOME TAX  
RETURN**



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NAME  FEIN

**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, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Signature of general partner, officer or member

Date

Title

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)

Final as of 12/02/21

**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.)



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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.

	<b>Column 1 TOTALS WITHIN MARYLAND</b>	<b>Column 2 TOTALS WITHIN AND WITHOUT MARYLAND</b>	<b>Column 3 DECIMAL FACTOR (Column 1 ÷ Column 2 rounded to six places)</b>
<b>1A. Receipts</b>			
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"/> . <input type="text"/>
<b>1B. Receipts</b> Multiply factor on line 1A, Column 3 times 5. Disregard this line if special apportionment formula is used. . . . .			<input type="text"/> . <input type="text"/>
<b>2. Property</b>			
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"/> . <input type="text"/>
<b>3. Payroll</b>			
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"/> . <input type="text"/>
<b>4. Total of factors</b> (Add entries in Column 3.) . . . . .			<input type="text"/> . <input type="text"/>
<b>5. Maryland apportionment factor</b> 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"/> . <input type="text"/>

Check here if special apportionment formula is used.

**MARYLAND  
FORM  
511  
SCHEDULE B**

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



**2021**

21511B099

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 511 Schedule B for individual members						
<b>TOTAL:</b>						

**You must file  
Form 511  
electronically  
to pass on  
business tax  
credits from  
Form 500CR  
and/or Form  
502S to your  
members.**

**MARYLAND  
FORM  
511  
SCHEDULE B**

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



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**2021**

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 511 Schedule B for fiduciary members						
<b>TOTAL:</b>						

**You must file  
Form 511  
electronically  
to pass on  
business tax  
credits from  
Form 500CR  
and/or  
Form 502S to  
your members.**

**MARYLAND  
FORM  
511  
SCHEDULE B**

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



21511B299

**2021**

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 511 Schedule B for PTE members						
<b>TOTAL:</b>						

**You must file Form 511 electronically to pass on business tax credits from Form 500CR and/or Form 502S to your members.**

**MARYLAND  
FORM  
511  
SCHEDULE B**

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



**2021**

21511B399

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 (See Instructions.)	Distributive or pro rata share of tax paid (See Instructions.)	Distributive or pro rata share of tax credit (See Instructions.)
		YES	NO			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
SUBTOTAL from additional Form 511 Schedule B for corporate members						
<b>TOTAL:</b>						

**You must file  
Form 511  
electronically  
to pass on  
business tax  
credits from  
Form 500CR  
and/or  
Form 502S to  
your members.**