

**MARYLAND FORM 510/511D PASS-THROUGH ENTITY DECLARATION OF ESTIMATED INCOME TAX**



25510D099

**2025**

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2025, ENDING \_\_\_\_\_

**Federal Employer Identification Number** (9 digits)

**Name**

**Current Mailing Address Line 1** (Street No. and Street Name or PO Box)

**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**

For Office Use Only ▶			
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**USE THIS FORM TO REMIT ANY ESTIMATED PAYMENT DUE AT THIS TIME. IF FORMS ARE NEEDED TO MAKE ADDITIONAL INSTALLMENTS OF THE CURRENT TAX YEAR, SEE THE INSTRUCTIONS FOR MORE INFORMATION.**

**TYPE OF ENTITY** - Check the applicable box. ▶

- S Corporation
- Partnership
- Limited Liability Company
- Business Trust

**IMPORTANT:** Review the instructions before completing this form. If you are using this form for subsequent estimated payments, you do not need to complete this worksheet if you previously have calculated the amount you need to pay each quarter.

**Check here if you are a first time filer or your mailing address has changed.**

**MANDATORY: You must select either Box A or Box B.** The choice you make on your first filing of the tax year is irrevocable for the tax year. If this is not the first 510/511D for the tax year, your selection must match the selection you made on your first filing of the tax year.

- Box A: Check here if PTE has made the irrevocable election for Tax Year 2025 to remit tax with respect to all members' shares. See instructions.**
- Box B: Check here if paying tax only on behalf of nonresident members.**

**ESTIMATED TAX WORKSHEET**

<b>1.</b> Taxable income of nonresident individual members (including fiduciaries) expected for the tax year <b>BEGINNING</b> in 2025	1.	_____
<b>2.</b> Estimated income tax liability (5.75% of line 1.)	2.	_____
<b>3.</b> Special nonresident tax/local tax (2.25% of line 1.)	3.	_____
<b>4.</b> Taxable income of nonresident entities expected for the tax year <b>BEGINNING</b> in 2025	4.	_____
<b>5.</b> Estimated tax liability (8.25% of line 4.)	5.	_____
<b>6.</b> Taxable income of resident individual members (including fiduciaries) expected for the tax year <b>BEGINNING</b> in 2025	6.	_____
<b>7.</b> Estimated income tax liability (5.75% of line 6.)	7.	_____
<b>8.</b> Resident Local Income Tax (2.25% of line 6.)	8.	_____
<b>9.</b> Taxable income of resident entities expected for tax year <b>BEGINNING</b> in 2025	9.	_____
<b>10.</b> Estimated tax liability (8.25% of line 9)	10.	_____
<b>11.</b> Estimated tax due for the year (Add lines 2, 3, 5, 7, 8, and 10.)	11.	_____
<b>12.</b> Estimated tax due per quarter (Line 11 divided by four.)	12.	_____
<b>Estimated tax paid for 2025 with this declaration.</b>	▶ \$	_____

**Purpose of Form** Form 510/511D is used by a pass-through entity (PTE) to declare and remit estimated tax for nonresidents. The PTE may elect to declare and remit estimated tax on behalf of resident members.

**Election to Pay Tax on All Members' Shares at the Entity Level or to Pay Mandatory Tax Only on Behalf of Nonresident Members.** Effective July 1, 2021, PTEs may elect to pay tax for all members at the entity level. For electing PTEs, the tax is the top marginal state tax of 5.75% plus the lowest local income tax rate of 2.25% of members' pass-through entity taxable income. For entity members the tax is 8.25% of the electing of the electing PTEs taxable income.

**Irrevocable Election Checkboxes** For tax years beginning after December 31, 2022, the election must be made, if at all, with the first filing of the tax year. The election made with the first filing is irrevocable. Once the election is made for the tax year to remit tax at the entity level on behalf of only nonresident members or with respect to all members' shares, the same box must be checked with all subsequent filings. For more information, see Administrative Release 6.

Entities must check either Box A to indicate they are electing to pay tax at the entity level with respect to all members' shares or Box B to indicate they are paying tax only on behalf of nonresident members. **The choice you make on your first filing of the tax year is irrevocable for the tax year.** An entity that checks Box A must also check Box A on all subsequent 510/511D forms filed for this tax year and the 510/511E extension request (if applicable), and the entity must file Form 511 as the year-end return. An entity that checks Box B must also check Box B on all subsequent 510/511D forms filed for this tax year and the 510/511E extension request (if applicable), and the entity must file Form 510 as the year-end return. If this is your first filing and neither box is checked, the Comptroller will deem you to have chosen to pay tax only on behalf of nonresident members, and that decision will be irrevocable. If both boxes are checked in error, the Comptroller will deem you have elected to pay tax on behalf of all members' shares, and that decision will be irrevocable.

**General Requirements** PTEs are required to pay tax on behalf of all nonresident members. For nonresident members that are individuals or nonresident fiduciaries, the tax is 5.75% in addition to the special nonresident tax of 2.25% of the nonresident member's distributive or pro rata share of income. For nonresident entity members, the tax is 8.25% of the nonresident member's distributive or pro rata share of income. A nonresident entity is an entity that is not formed under the laws of Maryland; and is not qualified by, or registered with the Department of Assessments and Taxation to do business in Maryland. The amount of tax due may be limited based on the distributable cash flow limitation. The Distributable Cash Flow Limitation worksheet is available in our PTE income tax instructions, which can be downloaded at [marylandtaxes.gov](http://marylandtaxes.gov).

Certain PTEs meeting certain reporting requirements are exempt from the requirement to pay nonresident tax on behalf of their nonresident members. See instructions for Form 510 for more information.

When the tax is expected to exceed \$1,000 for the tax year, the PTE must make quarterly estimated payments. The total estimated tax payments for the year must be at least 90% of the tax developed for the current tax year or 110% of the tax that was developed for the prior tax year to avoid interest and penalty.

In the case of a short tax period, the total estimated tax

required is the same as for a regular tax year: 90% of the tax that was developed for the current (short) tax year or 110% of the tax that was developed for the prior tax year. The minimum estimated tax for each of the installment due dates is the total estimated tax required divided by the number of installment due dates occurring during the short tax year. However, if the pass-through entity has a short tax period of less than 4 months, it does not have to pay estimated tax nor file Form 510/511D.

Maryland law provides for the accrual of interest and imposition of penalty for failure to pay any tax when due.

If it is necessary to amend the estimate, recalculate the amount of estimated tax required using the estimated tax worksheet provided. Adjust the amount of the next installment to reflect any previous underpayment or overpayment. The remaining installments must be at least 25% of the amended estimated tax due for the year.

The PTE must issue a statement (Maryland Schedule K-1 (510/511)) to each member showing the amount of tax paid for the members or on their behalf. Members must include the statement with their own income tax returns (Form 500, 502, 504, 505, 511, or 510) to claim credit for taxes paid.

**When to File** File Form 510/511D on or before the 15th day of the 4th, 6th, 9th and 12th months following the beginning of the tax year or period for S corporations or by the 4th, 6th, 9th and 13th months following the beginning of the tax year for partnerships, LLCs and business trusts.

**Tax Year or Period** The tax year is shown at the top of Form 510/511D. The form used for filing must reflect the pre-printed tax year in which the PTE's tax year begins.

If the tax year of the PTE is other than a calendar year, enter the beginning and ending dates of the fiscal year in the space provided at the top of Form 510/511D.

**Name, Address, and Other Information** Type or print the required information in the designated area.

Enter the exact PTE name with any "Trading As" (T/A) name if applicable.

Enter the Federal Employer Identification Number (FEIN). If the FEIN has not been secured, enter "APPLIED FOR" followed by the date of application. If a FEIN has not been applied for, do so immediately.

**Filing electronically using Modernized Electronic Filing method (MeF)** (software provider must be approved by the IRS and Revenue Administration Division). **If filed electronically, do not mail 510/511D; retain it with company's records.**

If you need to make additional payments for the current tax year you may file electronically or visit [marylandtaxes.gov](http://marylandtaxes.gov) and download another Form 510/511D.

**Payment Instructions Make check or money order payable to Comptroller of Maryland. On your check or money order, in blue or black ink only, you must include the Federal Employer Identification Number, tax year, and tax type. Failure to include this information will delay the processing of your payment. DO NOT SEND CASH.**

**Mailing Instructions** Mail the completed Form 510/511D and payment to:

**Comptroller of Maryland  
Revenue Administration Division  
110 Carroll Street  
Annapolis, MD 21411-0001**