



OR FISCAL YEAR BEGINNING _____ 2020, ENDING _____

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

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

Print Using Blue or Black Ink Only

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

Do not write in this space. ME YE

TYPE OF ENTITY - Check the applicable box. ▶

- S Corporation Partnership Limited Liability Company Business Trust

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 behalf of resident members.

Amended Return

▶

1. Number of members:

- a. Individual (including fiduciary) residents
b. Individual (including fiduciary) nonresidents
c. Resident entities
d. Nonresident entities
e. Others
f. 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 ▶ 2. .00

ALLOCATION OF INCOME

(To be completed by multistate pass-through entities with nonresident/resident 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. ▶ 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. .

Nonresident/Resident

4. Distributive or pro rata share of 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).

5a. 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 6a. ▶ 5a. .

5b. If electing to pay tax on behalf of resident members, indicate percentage of ownership by individual resident members shown on line 1a (or profit/loss percentage, if applicable). If 100%, leave blank and enter the amount from line 4 on line 6b. ▶ 5b. .

5c. Add Lines 5a. and 5b. 5c. .

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



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NAME _____ FEIN _____

- 6b. Distributive or pro rata share of income for resident individual members... 6b. _____ .00
6c. Add Lines 6a. and 6b. ... 6c. _____ .00
7. Nonresident/Resident individual tax... 7. _____ .00
8a. Special nonresident tax... 8a. _____ .00
8b. Local Income Tax paid by PTE... 8b. _____ .00
9. Total Maryland tax on individual members... 9. _____ .00
10a. Percentage of ownership by nonresident entities... 10a. _____ .
10b. If electing to pay tax on behalf of resident members... 10b. _____ .
11a. Distributive or pro rata share of income for nonresident entity members... 11a. _____ .00
11b. Distributive or pro rata share of income for resident entity members... 11b. _____ .00
11c. Add lines 11a. and 11b. ... 11c. _____ .00
12. Nonresident/Resident entity tax... 12. _____ .00
13. Total nonresident/resident tax... 13. _____ .00
14. Distributable cash flow limitation... 14. _____ .00
15. Nonresident/resident tax due... 15. _____ .00
16a. Estimated pass-through entity nonresident/resident tax paid... 16a. _____ .00
16b. Pass-through entity nonresident/resident tax paid with an extension request... 16b. _____ .00
16c. Credit for nonresident/resident tax paid on behalf of the pass-through entity... 16c. _____ .00
16d. Total payments and credits... 16d. _____ .00
17. Balance of tax due... 17. _____ .00
18. Interest and/or penalty... TOTAL 18. _____ .00
19. Total balance due... 19. _____ .00

NOTE: The total tax paid from lines 16d and 17 is to be reported either on the composite return or on the returns of the nonresident/resident 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.)

Complete line 20 only if there are no nonresident members. (Lines 1b and 1d are both zero.)

20. Amount TO BE REFUNDED (Enter the amount from line 16d if the amount on line 13 is zero) 20. _____ .00

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... Yes No
6. Did the pass-through entity file employer withholding tax returns/forms... Yes No



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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

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)** _____

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.)

▶ _____
CODE NUMBERS (3 digits per line)



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			
b. Dividends			
c. Interest			
d. Gross rents			
e. Gross royalties			
f. Capital gain net income			
g. Other income (Attach schedule.)			
h. Total receipts (Add lines 1A(a) through 1A(g), for Columns 1 and 2.) ◀
1B. Receipts			
Multiply factor on line 1A, Column 3 times 4. Disregard this line if special apportionment formula is used. ◀
2. Property			
a. Inventory			
b. Machinery and equipment			
c. Buildings			
d. Land			
e. Other tangible assets (Attach schedule.)			
f. Rent expense capitalized (multiply by eight)			
g. Total property (Add lines 2a through 2f, for Columns 1 and 2) ◀
3. Payroll			
a. Compensation of officers			
b. Other salaries and wages			
c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2.) ◀
4. Total of factors (Add entries in Column 3.)
5. Maryland apportionment factor Divide line 4 by seven 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.)

▶ Check here if special apportionment formula is used.



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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 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 individual members						
TOTAL:						

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

Final Review



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

Final Review



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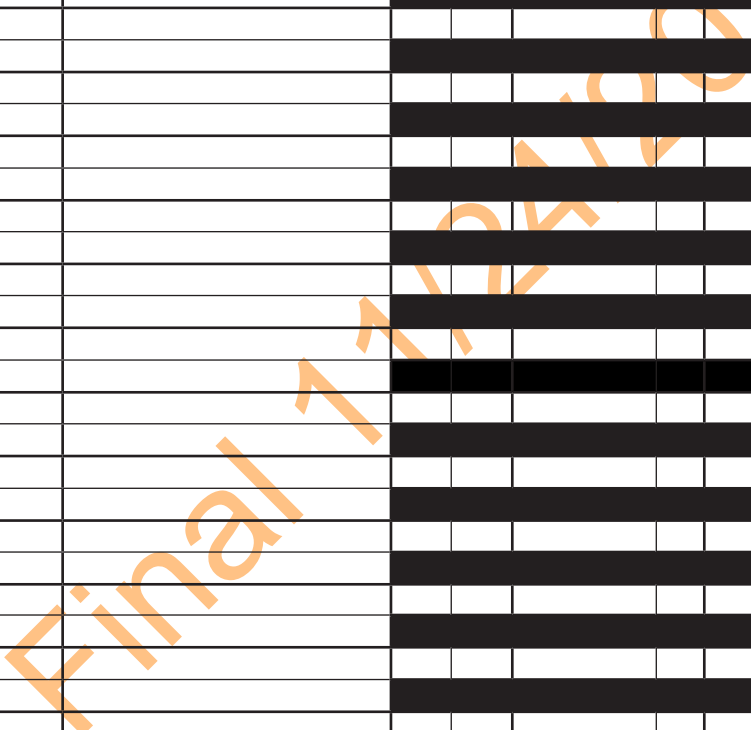
NAME _____ FEIN _____

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 (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 510 Schedule B for PTE members						
TOTAL:						

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





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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 510 Schedule B for corporate members						
TOTAL:						

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

