



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.

Amended Return

> []

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 > c. Nonresident entities > b. Individual (including fiduciary) nonresidents > 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 > 2. .00

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. > 3a. .00

3b. Maryland apportionment factor from computation worksheet on Page 3 (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. .

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



NAME _____ FEIN _____

| | | | | |
|---|--|-------------|-------|-----|
| 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 ▶ <input type="checkbox"/> ▶ | 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.) | | | | |
| 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 |
| 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 19. Subtract Line 19 from Line 21 and enter total here) | 22. | _____ | .00 |



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.**

**MARYLAND
FORM
510
SCHEDULE B**

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



20510B099

2020

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 | | | | | | |
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| 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 Audit



20510B199

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 | | | |
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| 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 Audit



20510B299

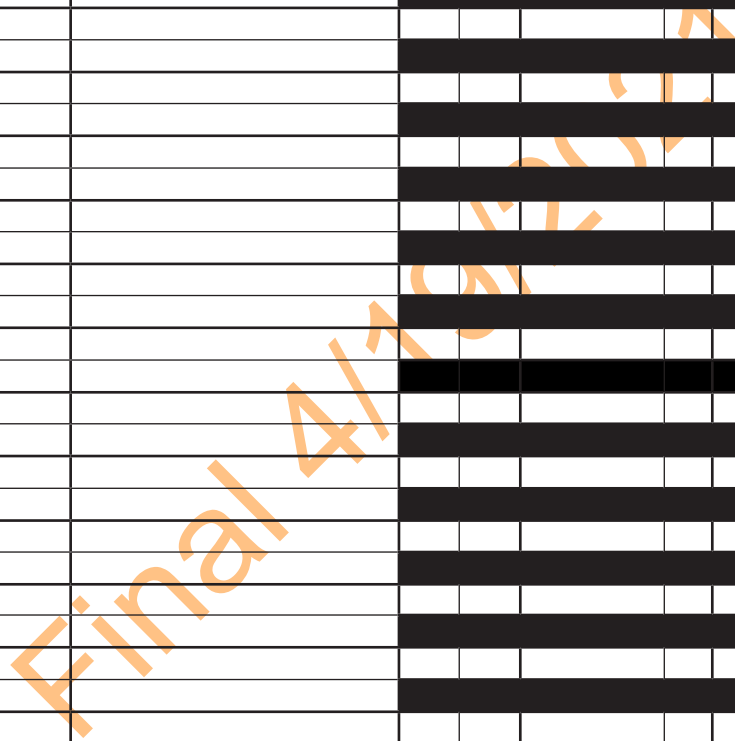
NAME _____ FEIN _____

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 | | | |
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| 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.





20510B399

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 | | | |
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| 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.

Final Audit