

MARYLAND FORM 510

PASS-THROUGH ENTITY INCOME TAX RETURN



205100099

2020 \$

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
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 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)

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

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

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

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

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

MARYLAND  
FORM  
510

PASS-THROUGH ENTITY  
INCOME TAX RETURN



205100199

2020  
page 2

NAME  FEIN

9.	Total Maryland tax on individual members (Add lines 7 and 8.)	9.	<input type="text"/>	.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.	<input type="text"/>	.
11.	Distributive or pro rata share of income for nonresident entity members (Multiply line 4 by percentage on line 10.)	11.	<input type="text"/>	.00
12.	Nonresident entity tax (Multiply line 11 by 8.25%).	12.	<input type="text"/>	.00
13.	Total nonresident tax (Add lines 9 and 12.)	13.	<input type="text"/>	.00
14.	Distributable cash flow limitation from worksheet. See instructions. If worksheet used, check here ▶ <input type="checkbox"/>	14.	<input type="text"/>	.00
15.	Nonresident tax due (Enter the lesser of line 13 or line 14.)	15.	<input type="text"/>	.00
16a.	Estimated pass-through entity nonresident tax paid with Form 510D and MW506NRS. ▶	16a.	<input type="text"/>	.00
16b.	Pass-through entity nonresident tax paid with an extension request (Form 510E) ▶	16b.	<input type="text"/>	.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.	<input type="text"/>	.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.	<input type="text"/>	.00
16e.	Total nonresident payments and credits (Add lines 16a through 16d.)	16e.	<input type="text"/>	.00
17.	Balance of tax due (If line 15 exceeds line 16e, enter the difference.) ▶	17.	<input type="text"/>	.00
18.	Interest and/or penalty from Form 500UP <input type="text"/> or late payment interest <input type="text"/>	18.	<input type="text"/>	.00
	<b>TOTAL</b> ▶	18.	<input type="text"/>	.00
19.	Total nonresident balance due (Add lines 17 and 18.) Pay in full with this return	19.	<input type="text"/>	.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.	<input type="text"/>	.00
20b.	Pass-through entity resident tax paid with an extension request (Form 510E)	20b.	<input type="text"/>	.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.	<input type="text"/>	.00
20d.	Total resident payments and credits (Add lines 20a through 20c.)	20d.	<input type="text"/>	.00
21.	Total resident and nonresident payments and credits (add 16e and 20d.)	21.	<input type="text"/>	.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.	<input type="text"/>	.00

**MARYLAND  
FORM  
510**

**PASS-THROUGH ENTITY  
INCOME TAX RETURN**



205100299

**2020**

NAME  FEIN

**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 Maryland Revenue Administration Division? . . . . .  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 Maryland Revenue Administration Division for 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

**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.

<input type="text"/>	<input type="text"/>	<input type="text"/>
Signature of general partner, officer or member	Date	Printed name of the Preparer/Firm's name
<input type="text"/>		<input type="text"/>
Title		Signature of preparer other than taxpayer <b>(Required by Law)</b>
		<input type="text"/>
		Street address of preparer or Firm's address
		<input type="text"/>
		City, State, ZIP Code + 4
		<input type="text"/>
		Telephone number of preparer <input type="text"/> <b>Preparer's PTIN (Required by Law)</b> <input type="text"/>

**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.

	<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"/>
<b>1B. Receipts</b>			
Multiply factor on line 1A, Column 3 times 4. Disregard this line if special apportionment formula is used. . . . .			<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"/>
<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"/>
<b>4. Total of factors</b> (Add entries in Column 3.) . . . . .			<input type="text"/>
<b>5. Maryland apportionment factor</b> 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.)			<input type="text"/>

**Check here if special apportionment formula is used.**

**MARYLAND  
FORM  
510  
SCHEDULE B**

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



**2020**

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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		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						
<b>TOTAL:</b>						

**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.**

**MARYLAND  
FORM  
510  
SCHEDULE B**

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



**2020**

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				
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							
<b>TOTAL:</b>							

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**MARYLAND  
FORM  
510  
SCHEDULE B**

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



**2020**

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	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						
<b>TOTAL:</b>						

**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.**

**MARYLAND  
FORM  
510  
SCHEDULE B**

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



20510B399

**2020**

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						
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6						
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9						
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11						
12						
13						
14						
15						
16						
SUBTOTAL from additional Form 510 Schedule B for corporate members						
<b>TOTAL:</b>						

**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.**