	FORM				TITY											202	
			RATION														
	510D	ESTIM	ATED IN	ю	Ε ΤΑ)	K				510D							
OF	R FISCAL YEAR BEGIN		2021, EI														
																	_
Federal E	mployer Identification N	Number (9 digits	5)														
Name																	
Course to b	1																
Current	1ailing Address Line 1 (S	street No. and St	reet Name or P	O BOX)						1							
Current N	1ailing Address Line 2 (A	Apt No., Suite No	., Floor No.)										For (Office U	lse Onl	у	+
						┪╎┢┿		┿┪┼┢		H		ME	YE	E		EC	+
City or to	wn				State	ZIP	Code		+4								
																	+
USE TI	HIS FORM TO RE	MIT ANY E	STIMATE	D PAY	MENT	DUE /	AT THIS	TIME.	. IF F	ORM	S AR	E NEE	DED 1	го ма	KE		
ADDIT	IONAL INSTALL	MENTS OF	THE CUR	RENT	ΤΑΧ Υ	EAR, S	SEE THE	INST	RUCT	IONS	5 FOF	R MOF	RE INF	ORM	ΑΤΙΟ	N.	
TYPE																	
TYPE	DF ENTITY - Chec	ck the applic	able box.														
S	Corporation	Pa	artnership			Limi	ted Liabil	lity Con	npany				Busine	ss Tru	st		
THEOL	RTANT: Review the	. in abuy ation	a hafaya a		n n thin						.						_
vou do	CIANT: Review the	, mou accion	5 501010 00	ompice	ng uns	form.	If you ar	re using	g this f	orm	ror su	ibsequ		unnate	eu pay	ment	s,
you do	not need to compl Check here if y	ete this woi	rksheet if y	ou pre	viously	have d	calculate	d the a	mount	you						ment	s,
	not need to compl	ete this woi ou are a fi i	rksheet if y r st time fi	ou pre	viously your n	have o nailing	alculate addres	d the a	mount chang	you						ment	:S,
	not need to compl Check here if y Check here if e	ete this wor ou are a fi lecting to	rksheet if y r st time fi	ou pre	viously your n	have o nailing	alculate addres	d the a	mount chang	you						ment	:S,
ESTIM	not need to compl Check here if y Check here if e ATED TAX WORK	ete this wor ou are a fi lecting to KSHEET	rst time fi rst time fi remit tax	il er or with r	viously your n espect	have on a ling	alculate addres membe	ed the a	mount chang	you							:s,
ESTIM 1. Ta	not need to compl Check here if y Check here if e ATED TAX WORH xable income of no	ete this wor ou are a fi lecting to (SHEET nresident ir	rksheet if y r st time fi remit tax ndivid ual m	il er or with r	viously your n espect s (inclu	have on a final in a f	alculate addres membe	ed the a	mount chang ares.	you							
ESTIM 1. Taz	not need to compl Check here if y Check here if e ATED TAX WORK vable income of no pected for the tax	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN	ksheet if y rst time fi remit tax ndividual m	vou pre iler or with r nember 2021	viously your n espect s (inclu	have on ailing t to all uding fi	alculate addres membe duciaries	ed the a ss has ers' sh s)	mount chang ares.	you		to pa					
ESTIM 1. Ta: ex 2. Est	not need to compl Check here if y Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN < liability (5	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin	with r member 2021 . e 1.) .	viously your n espect s (inclu	have on a ling to a ling t	duciaries	ed the a ss has ers' sh s) 	mount chang ares.	you Jed.		to pa				- (
ESTIM 1. Tax ex 2. Est 3. Sp	not need to compl Check here if y Check here if e ATED TAX WORH xable income of no pected for the tax timated income tax ecial nonresident t	ete this wor ou are a fi lecting to KSHEET nresident ir year BEGIN k liability (5 ax/local tay	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% of lin	vou pre iler or with r nember 2021 . e 1.) . f line 1	viously your n espect s (inclu 	have of nailing t to all uding fi 	duciaries	d the a ss has ers' sh s)	mount chang ares.	you Jed.	need	to par				- (- (- (
ESTIM 1. Tax ex 2. Est 3. Sp 4. Tax	not need to compl Check here if y Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax ecial nonresident t vable income of no	ete this wor ou are a fi lecting to KSHEET nresident ir year BEGIN k liability (5 cax/local tax nresident e	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp	vou pre iler or with r ember 2021 . e 1.) . f line 1 ected f	viously your n espect s (inclu) or the f	have of the second seco	duciaries	d the a ss has ers' sh s) NNING	ares.	you Jed.	need	to pa				- (- (- (
ESTIM 1. Ta: ex 2. Est 3. Sp 4. Ta: 5. Est	not need to compl Check here if y Check here if e ATED TAX WORH xable income of no pected for the tax timated income tax ecial nonresident t	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN (liability (5 ax/local tay nresident e (8.25% of	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.).	vou pre iler or with r ember 2021 . e 1.) . f line 1 ected f	viously your n espect s (inclu .) or the f	have of the second seco	duciaries	d the a ss has ers' sh s) NNING	ares.	you jed.	need	to particular to				- (- (- (
ESTIM 1. Tax ex 2. Est 3. Sp 4. Tax 5. Est 6. Tax BE	not need to compl Check here if y Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax ecial nonresident t vable income of no timated tax liability vable income of res GINNING in 2021 .	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN (liability (5 ax/local tax) nresident e y (8.25% of sident indiv	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual mem 	vou pre iler or with r nember 2021 . e 1.) . f line 1 ected f bers (ir	viously your n espect s (inclu .) or the f ncluding	t to all uding fi tax yea g fiduc	duciaries	d the a ss has ers' sh s) NNING xpected	ares.	you jed.	need	to particular to				- (- (- (- (- (- (- (
ESTIM 1. Tax ex 2. Est 3. Sp 4. Tax 5. Est 6. Tax BE 7. Est	not need to compl Check here if y Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax ecial nonresident t vable income of no timated tax liability vable income of res GINNING in 2021 . timated income tax	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN (liability (5 ax/local tay nresident e (8.25% of sident indiv (ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual memi 	vou pre iler or with r nember 2021 . e 1.) . f line 1 ected f bers (ir e 6)	viously your n espect s (inclu or the f ncluding 	have of the second seco	duciaries ar BEGIN iaries) e> 	d the a ss has ers' sh s) NNING xpectec	mount chang ares. in 202 d for th 	you jed.	need	to par					
ESTIM 1. Tay ex 2. Est 3. Sp 4. Tay 5. Est 6. Tay BE 7. Est 8. Re	not need to compl Check here if y Check here if e ATED TAX WORH xable income of no pected for the tax timated income tax ecial nonresident t xable income of no timated tax liability xable income of res GINNING in 2021 . timated income tax sident Local Incom	ete this wor ou are a fi lecting to KSHEET nresident ir year BEGIN < liability (5 ax/local tay nresident e y (8.25% of sident indiv < liability (5 ie Tax (2.25	rksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual memi .75% of lin % of line 6	vou pre iler or with r nember 2021 . e 1.) . f line 1 ected f bers (ir b)	viously your n espect s (inclu or the f 	have of the second seco	addres addres duciaries ar BEGIN iaries) ey 	d the a ss has ers' sh s) NNING xpectec 	mount chang ares. in 202 d for th 	you jed.	need	to pa					
ESTIM 1. Tay ex 2. Est 3. Sp 4. Tay 5. Est 6. Tay BE 7. Est 8. Re 9. Tay	not need to compl Check here if y Check here if e ATED TAX WORH xable income of no pected for the tax timated income tax ecial nonresident t xable income of no timated tax liability xable income of res GINNING in 2021 . timated income tax sident Local Incom xable income of res	ete this wor ou are a fi lecting to KSHEET nresident ir year BEGIN (liability (5 ax/local ta) nresident e (8.25% of sident indiv (8.25% of sident indiv (1ability (5 ne Tax (2.25 sident entiti	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual mem .75% of lin % of line 6 es expecte	vou pre iler or with r nember 2021 . e 1.) . f line 1 ected f bers (ir bors (ir) bors (ir) bors (ir)	viously your n espect s (inclu or the f ncluding 	have of nailing the second sec	addres addres duciaries ar BEGIN iaries) ex NNING in	d the a ss has ers' sh s) NNING xpectec 1 2021 .	mount chang ares. in 202 d for th 	you jed.	need	to pa)	
ESTIM 1. Ta: ex 2. Est 3. Sp 4. Ta: 5. Est 6. Ta: BE 7. Est 8. Re 9. Ta: 10. Est	not need to compl Check here if ye Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax ecial nonresident t vable income of no timated tax liability vable income of res GINNING in 2021 . timated income tax sident Local Incom vable income of res timated tax liability	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN (liability (5 ax/local ta) nresident et (8.25% of sident indiv (1ability (5 ie Tax (2.25 sident entiti (8.25% of	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual memi .75% of line fi es expecte line 9)	vou pre iler or with r with r ember 2021 . e 1.) . f line 1 ected f bers (ir e 6) e d for t	viously your n espect s (inclu or the f ncluding ax year 	have of the second seco	addres addres membe duciaries ar BEGIN iaries) ex NNING in	d the a ss has ers' sh s) NNING xpectec a 2021.	ares. d for th 	you jed.	need	to particle to par					
ESTIM 1. Tay ex 2. Est 3. Sp 4. Tay 5. Est 6. Tay BE 7. Est 8. Re 9. Tay 10. Est 11. Est	not need to compl Check here if y Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax ecial nonresident t vable income of no timated tax liability vable income of res GINNING in 2021 . timated income tax sident Local Income vable income of res timated tax liability timated tax liability timated tax liability	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN (liability (5 ax/local tax) nresident e (8.25% of sident indiv (8.25% of sident entiti (8.25% of r the year (/	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual mem .75% of line % of line 6 es expecte line 9) Add lines 2	vou pre iler or with r nember 2021 . e 1.) . f line 1 ected f bers (ir b) ed for t a, 3, 5,	viously your n espect s (inclu .) or the f 	have of the second se	addres addres membe duciaries ar BEGIN iaries) ex NNING in 	d the a ss has ers' sh s) NNING xpected 1 2021 . 	ares. d for th 	you jed.	need	to pa 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11.				1	
ESTIM 1. Tay ex 2. Est 3. Sp 4. Tay 5. Est 6. Tay BE 7. Est 8. Re 9. Tay 10. Est 11. Est	not need to compl Check here if ye Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax ecial nonresident t vable income of no timated tax liability vable income of res GINNING in 2021 . timated income tax sident Local Incom vable income of res timated tax liability	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN (liability (5 ax/local tax) nresident e (8.25% of sident indiv (8.25% of sident entiti (8.25% of r the year (/	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual mem .75% of line % of line 6 es expecte line 9) Add lines 2	vou pre iler or with r nember 2021 . e 1.) . f line 1 ected f bers (ir b) ed for t a, 3, 5,	viously your n espect s (inclu .) or the f 	have of the second se	addres addres membe duciaries ar BEGIN iaries) ex NNING in 	d the a ss has ers' sh s) NNING xpected 1 2021 . 	ares. d for th 	you jed.	need	to particle to par				1	
ESTIM 1. Tax ex 2. Est 3. Sp 4. Tax 5. Est 6. Tax BE 7. Est 8. Re 9. Tax 10. Est 11. Est 11. Est 12. Est	not need to compl Check here if y Check here if e Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax ecial nonresident t vable income of no timated tax liability vable income of res GINNING in 2021 . timated income tax sident Local Income vable income of res timated tax liability timated tax liability timated tax due for timated tax due pe	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN (liability (5 ax/local tay nresident e (8.25% of sident indiv) (8.25% of sident entiti (8.25% of r the year () r quarter (L	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual memi 	vou pre iler or with r nember 2021 . e 1.) . f line 1 ected f bers (ir e 6) j) ed for t , 3, 5, ided by	viously your n espect s (inclu 	have of nailing the second sec	addres addres membe duciaries ar BEGIN iaries) ex NNING in 	d the a ss has ers' sh s) NNING xpected 1 2021 . 	ares. d for th 	you jed.	need	to pa 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12.					
ESTIM 1. Tax ex 2. Est 3. Sp 4. Tax 5. Est 6. Tax BE 7. Est 8. Re 9. Tax 10. Est 11. Est 11. Est 12. Est	not need to compl Check here if y Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax ecial nonresident t vable income of no timated tax liability vable income of res GINNING in 2021 . timated income tax sident Local Income vable income of res timated tax liability timated tax liability timated tax liability	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN (liability (5 ax/local tay nresident e (8.25% of sident indiv) (8.25% of sident entiti (8.25% of r the year () r quarter (L	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual memi 	vou pre iler or with r nember 2021 . e 1.) . f line 1 ected f bers (ir e 6) j) ed for t , 3, 5, ided by	viously your n espect s (inclu 	have of nailing the second sec	addres addres membe duciaries ar BEGIN iaries) ex NNING in 	d the a ss has ers' sh s) NNING xpected 1 2021 . 	ares. d for th 	you jed.	need	to particle to par					
ESTIM 1. Tax ex 2. Est 3. Sp 4. Tax 5. Est 6. Tax BE 7. Est 8. Re 9. Tax 10. Est 11. Est 11. Est 12. Est	not need to compl Check here if y Check here if e Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax ecial nonresident t vable income of no timated tax liability vable income of res GINNING in 2021 . timated income tax sident Local Income vable income of res timated tax liability timated tax liability timated tax due for timated tax due pe	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN (liability (5 ax/local tay nresident e (8.25% of sident indiv) (8.25% of sident entiti (8.25% of r the year () r quarter (L	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual memi idual memi idual memi dual memi idual memi Add lines 2	vou pre iler or with r nember 2021 . e 1.) . f line 1 ected f bers (ir bors (ir ad for t ad for t ad for t ad for t	viously your n espect s (inclu or the 	have of nailing the second sec	addres addres membe duciaries ar BEGIN iaries) ex NNING in 	d the a ss has ers' sh s) NNING 1 2021 . 1 2021 . 	ares. ar	you jed.	need	to pa 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12.					
ESTIM 1. Tax ex 2. Est 3. Sp 4. Tax 5. Est 6. Tax BE 7. Est 8. Re 9. Tax 10. Est 11. Est 11. Est 12. Est	not need to compl Check here if y Check here if e Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax ecial nonresident t vable income of no timated tax liability vable income of res GINNING in 2021 . timated income tax sident Local Income vable income of res timated tax liability timated tax liability timated tax due for timated tax due pe	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN (liability (5 ax/local tay nresident e (8.25% of sident indiv) (8.25% of sident entiti (8.25% of r the year () r quarter (L	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual memi idual memi idual memi dual memi idual memi Add lines 2	vou pre iler or with r nember 2021 . e 1.) . f line 1 ected f bers (ir e 6) bers (ir ad for t a, 3, 5, ided by clarati lake cl	viously your n espect s (inclu or the f ncluding ncluding ax year 7, 8 and four.) on	have of nailing to the second	alculate addres addres duciaries ar BEGIN ar BEGIN NNING in	d the a ss has ers' sh s) NNING xpected 1 2021 . 1 mail t	ares. ar	you jed.	need	to pa 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12.					
ESTIM 1. Tax ex 2. Est 3. Sp 4. Tax 5. Est 6. Tax BE 7. Est 8. Re 9. Tax 10. Est 11. Est 11. Est 12. Est	not need to compl Check here if y Check here if e Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax ecial nonresident t vable income of no timated tax liability vable income of res GINNING in 2021 . timated income tax sident Local Income vable income of res timated tax liability timated tax liability timated tax due for timated tax due pe	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN (liability (5 ax/local tay nresident e (8.25% of sident indiv) (8.25% of sident entiti (8.25% of r the year () r quarter (L	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual memi idual memi idual memi dual memi idual memi Add lines 2	vou pre iler or with r nember 2021 . e 1.) . f line 1 ected f bers (ir e 6) bers (ir ad for t ad for t ad for t ad for t	viously your n espect s (inclu or the f ncluding ax year 7, 8 and four.) on comptr enue Ac	have of nailing the second sec	alculate addres addres duciaries duciaries ar BEGIN ar BEGIN ar NING in e to and f Marylar ration Di	d the a ss has ers' sh s) NNING xpected 1 2021 . 1 mail t nd	ares. ar	you jed.	need	to pa 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12.					
ESTIM 1. Tax ex 2. Est 3. Sp 4. Tax 5. Est 6. Tax BE 7. Est 8. Re 9. Tax 10. Est 11. Est 11. Est 12. Est	not need to compl Check here if y Check here if e Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax ecial nonresident t vable income of no timated tax liability vable income of res GINNING in 2021 . timated income tax sident Local Income vable income of res timated tax liability timated tax liability timated tax due for timated tax due pe	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN (liability (5 ax/local tay nresident e (8.25% of sident indiv) (8.25% of sident entiti (8.25% of r the year () r quarter (L	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual memi idual memi idual memi dual memi idual memi Add lines 2	vou pre iler or with r with r nember 2021 . e 1.) . f line 1 ected f bers (ir e 6) . 5) ed for t ad for t <td< td=""><td>viously your n espect s (inclu or the f or the f ncluding ax year 7, 8 and four.) on pecks j Comptrenue Ac 110</td><td>have of nailing the second sec</td><td>alculate addres addres duciaries duciaries ar BEGIN ar BEGIN ar NNING in e to and f Marylar ration Di Street</td><td>d the a ss has ers' sh s) </td><td>ares. ar</td><td>you jed.</td><td>need</td><td>to pa 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12.</td><td></td><td></td><td></td><td></td><td></td></td<>	viously your n espect s (inclu or the f or the f ncluding ax year 7, 8 and four.) on pecks j Comptrenue Ac 110	have of nailing the second sec	alculate addres addres duciaries duciaries ar BEGIN ar BEGIN ar NNING in e to and f Marylar ration Di Street	d the a ss has ers' sh s) 	ares. ar	you jed.	need	to pa 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12.					
ESTIM 1. Tax ex 2. Est 3. Sp 4. Tax 5. Est 6. Tax BE 7. Est 8. Re 9. Tax 10. Est 11. Est 11. Est 12. Est	not need to compl Check here if y Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax ecial nonresident t vable income of no timated tax liability vable income of res GINNING in 2021 . timated income tax sident Local Incom vable income of res timated tax liability timated tax due for timated tax due pe mated tax paid for	ete this wor ou are a fi lecting to KSHEET nresident ir year BEGIN (iability (5 ax/local tax) nresident e (8.25% of sident indiv) (8.25% of sident entiti (8.25% of r the year (/ er quarter (L or 2021 wi	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual memi idual memi idual memi idual memi idual memi idual memi Add lines 2 ine 11 divi th this de	vou pre iler or with r nember 2021 . e 1.) . f line 1 ected f bers (ir e 6) bits (ir e 6) j e d for t a f or t	viously your n espect s (inclu or the or the ncluding ax year 7, 8 and four.) on pecks j Comptr enue Ac 110 polis, N	have of nailing the second sec	alculate addres addres duciaries duciaries ar BEGIN ar BEGIN NNING in e to and f Marylar ration Di Street ad 21411	d the a ss has ers' sh s) NNING NUING 1 2021. 1 2021. 1 1 mail the division 	chang ares. ares.	: you [ed. 	need	to pa 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 12.	y each				
ESTIM 1. Tax ex 2. Est 3. Sp 4. Tax 5. Est 6. Tax BE 7. Est 8. Re 9. Tax 10. Est 11. Est 11. Est 12. Est	not need to compl Check here if y Check here if e ATED TAX WORK vable income of no pected for the tax timated income tax ecial nonresident t vable income of no timated tax liability vable income of res GINNING in 2021 . timated income tax sident Local Incom vable income of res timated tax liability timated tax due for timated tax due pe mated tax paid for	ete this wor ou are a fi lecting to (SHEET nresident ir year BEGIN (liability (5 ax/local tay nresident e (8.25% of sident indiv) (8.25% of sident entiti (8.25% of r the year () r quarter (L	ksheet if y rst time fi remit tax ndividual m INING in 2 .75% of lin (2.25% o ntities exp line 4.) idual memi idual memi idual memi idual memi idual memi idual memi Add lines 2 ine 11 divi th this de	vou pre iler or with r nember 2021 . e 1.) . f line 1 ected f bers (ir e 6) bits (ir e 6) j e d for t a f or t	viously your n espect s (inclu or the or the ncluding ax year 7, 8 and four.) on pecks j Comptr enue Ac 110 polis, N	have of nailing the second sec	alculate addres addres duciaries duciaries ar BEGIN ar BEGIN NNING in e to and f Marylar ration Di Street ad 21411	d the a ss has ers' sh s) NNING NUING 1 2021. 1 2021. 1 1 mail the division 	chang ares. ares.	: you [ed. 	need	to pa 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 12.	y each				

FORM

PASS-THROUGH ENTITY DECLARATION OF ESTIMATED INCOME TAX INSTRUCTIONS

Purpose of Form Form 510D 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 for All Members at the Entity Level Effective July 1, 2020, 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 PTEs taxable income.

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 **www.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 510D.

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)) 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, or 510) to claim credit for taxes paid.

When to File File Form 510D 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 510D. The form used for filing must reflect the preprinted 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 510D.

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 510D; retain it with company's records.

If you need to make additional payments for the current tax year you may file electronically or visit **www.** marylandtaxes.gov and download another Form 510D.

Payment Instructions Include a check or money order made payable to **Comptroller of Maryland**. All payments must indicate the FEIN, type of tax and tax year beginning and ending dates. **DO NOT SEND CASH**.

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

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