

MARYLAND SCHEDULE K-1 (510) PASS-THROUGH ENTITY MEMBER'S INFORMATION



2020

OR FISCAL YEAR BEGINNING [ ] 2020, ENDING [ ]

INFORMATION ABOUT THE PASS-THROUGH ENTITY (PTE)
PTE Name, PTE FEIN, Street Address, City, State, ZIP Code, +4

INFORMATION ABOUT THE MEMBER
Member Number, Member Name, Member's SSN/FEIN, Street Address, City, State, ZIP Code, +4, Resident?, Distributive or Pro Rata Share Percentage %

A. Member's Income
1. Distributive or pro rata share of income from federal Schedule K-1
2. Distributive or pro rata share allocable to Maryland (Nonresidents/Residents)

B. Additions
1. Non-Maryland municipal interest and dividends
2. Tax preference items
3. Net decoupling modification
4. Net decoupling modification from another PTE
5. Other additions (Specify additions with amounts in part G of this form.)

C. Subtractions
1. Income from U.S. obligations
2. Work opportunity credit salary expense
3. Net decoupling modification
4. Net decoupling modification from another PTE
5. Other subtractions (Specify subtractions with amounts in part G of this form.)

D. Nonresident Tax - Enter the member's distributive or pro rata share
1. Nonresident/Resident tax paid by this PTE
2. Nonresident/Resident tax paid by other PTEs on behalf of this entity
3. Total (Add lines 1 and 2. Members: Include this amount on Form 500, line 15f; Form 502CR, Part CC, line 7; Form 504, line 29; Form 505, line 45; Form 510, line 16c.)

E. Credits (\*\*Required documentation or certification must be attached.)
Nonrefundable Credits
1. Enterprise Zone Tax Credit
2. Maryland Disability Employment Tax Credit
3. Job Creation Tax Credit
4. Community Investment Tax Credit
5. Businesses that Create New Jobs Tax Credit
6. Reserved
7. Employer-Provided Long-Term Insurance Tax Credit
8. Security Clearance Cost Tax Credit
9. Small Businesses First-Year Leasing Security Clearance Costs Tax Credit
10. Research and Development Tax Credit
11. Commuter Tax Credit
12. Maryland-Mined Coal Tax Credit

MARYLAND SCHEDULE K-1 (510) PASS-THROUGH ENTITY MEMBER'S INFORMATION



20510K199

NAME [ ] FEIN [ ]

- 13. Oyster Shell Recycling Tax Credit\*\*\*
14. Energy Storage Systems Tax Credit\*\*\*
15. Cybersecurity Incentive Tax Credit for Buyers of Cybersecurity Technology or Cybersecurity Services\*\*\*
16. Wineries and Vineyards Tax Credit\*\*\*
17. Endow Maryland Tax Credit\*\*\*
18. Preservation and Conservation Easements Tax Credit\*\*\*
19. Apprentice Employee Tax Credit\*\*\*
20. Qualified Farms Tax Credit\*\*\*
21. Qualified Veteran Employees Tax Credit\*\*\*
22. Endowments of Maryland Historically Black Colleges and Universities\*\*\*

Refundable Credits

- 23. Cybersecurity Incentive Tax Credit for Investors in Cybersecurity\*\*\*
24. Film Production Activity Tax Credit\*\*\*
25. Biotechnology Investment Incentive Tax Credit\*\*\*
26. Clean Energy Incentive Tax Credit\*\*\*
27. Small Business Relief Tax Credit\*\*\*
28. Small Business Research & Development Tax Credit\*\*\*
29. Heritage Structure Rehabilitation Tax Credit\*\*\*
30. Aerospace, Electronics, or Defense Contracts Tax Credit\*\*\*
31. More Jobs for Marylanders Tax Credit\*\*\*

One Maryland Economic Development Tax Credit\*\*\* Certified after June 30, 2018

Refundable Nonrefundable

- 32a. Total number of "qualified employees"
32b. If the amount on line 32a is less than the minimum number of qualified employees required to qualify for the project tax credit, has the PTE maintained at least the minimum number of qualified employees required to qualify for the project tax credit for at least 5 years?

Yes No

Enter Member's Distributive or Pro Rata share of the Following:

- 33. Portion of PTE's income attributable to project.
34. Amount of Maryland income tax required to be withheld from employees reported on line 32a of this form.
35. Total eligible cumulative project costs (\$500,000 PTE minimum)(PTE maximum amounts: For \$1,000,000 maximum credit, at least 10 but fewer than 25 qualified employees. For \$2,500,000 maximum credit, at least 25 but fewer than 50 qualified employees. For \$5,000,000 maximum credit, at least 50 qualified employees.)

One Maryland Economic Development Tax Credit\*\*\* Certified before July 1, 2018

Refundable Nonrefundable

- 36a. Total number of "qualified employees"
36b. If the amount on line 36a is less than 25, has the PTE maintained at least 25 qualified employees for at least 5 years?

Yes No

Enter Member's Distributive or Pro Rata share of the Following:

- 37. Portion of PTE's income attributable to project.
38. Non-project taxable income from PTE
39. Number of "qualified employees" multiplied by \$10,000.
40. Amount of Maryland income tax required to be withheld from employees reported on line 36a of this form.
41. Total eligible cumulative project costs (\$500,000 PTE minimum, \$5,000,000 PTE maximum.)
42. Total cumulative eligible start-up costs (\$500,000 PTE maximum)

**MARYLAND  
SCHEDULE K-1  
(510)**

**PASS-THROUGH ENTITY  
MEMBER'S INFORMATION**



**F. Withholding for Nonresident Sale of Real Property**

1. Member's share of flow-through of a payment of withholding on Nonresident Sale of Real Property payment from PTE ..... 1.  .00

**G. Additional Information**


Final 1/130/20

**General Instructions**

Use Maryland Schedule K-1 (510) to report the distributive or pro rata share of the member's income, additions, subtractions, nonresident/resident tax, and credits allocable to Maryland.

**Specific Instructions**

Enter the fiscal year used by the pass-through entity in the header of this form, if the pass-through entity is not using a calendar year.

**Information about the Pass-Through Entity**

Enter the name, address, and Federal Employer Identification Number (FEIN).

**Information about the Member**

Enter the name, address, Social Security Number/Federal Employer Identification Number (FEIN), residency information, and percentage of distributive or pro rata share.

**Section A. Member's Income**

- Line 1 - Enter federal distributive or pro rata share of income from federal Schedule K-1.
- Line 2 - Enter nonresident/resident member's distributive or pro rata share allocable to Maryland.

**Section B. Additions**

Enter member's distributive or pro rata share of additions.

**Section C. Subtractions**

Enter member's distributive or pro rata share of subtractions.

**Section D. Nonresident/Resident Tax**

- Line 1** - Complete only if member is a nonresident/resident. Enter the member's distributive or pro rata share of any nonresident/resident tax paid on behalf of the member by this pass-through entity. This line is the member's distributive or pro rata share of Form 510, lines 16a, 16b, and the additional tax paid with the return.
- Line 2** - Enter the member's distributive or pro rata share of any nonresident/resident tax paid on behalf of this entity by other pass-through entities. This line is the member's distributive or pro rata share of Form 510, line 16c.

**Note:** All taxpayers, other than fiduciaries, must file their return electronically to claim or pass on a business income tax credit from Form 500CR. In addition, Corporations and Pass-through Entities must file their returns electronically to claim or pass on a Heritage Structure Rehabilitation Tax Credit from Form 502S.

**Line 3** - Add lines 1 and 2 and enter total on line 3. Members: Include this amount on Form 500, line 15f; Form 502CR, Part CC, line 5; Form 504, line 29; Form 502, line 41a.; Form 505, line 45; Form 510, line 16c.

**Section E. Credits**

**Nonrefundable** - The PTE will enter the member's distributive or pro rata share of amount of any business tax credits reported on Form 500CR section of its electronic return. The PTE member will report the share of credit on Form 500CR or Form 504CR (if the PTE member is a fiduciary taxpayer.)

**Refundable** - The PTE will enter the member's distributive or pro rata share of amount of any business tax credits from Form 500CR or Form 502S (See exception for One Maryland Economic Development Tax Credit below.). The PTE member will report the share of credit on Form 500CR or Form 504CR (if the PTE member is a fiduciary taxpayer).

**One Maryland Economic Development Tax Credit** - See Part P of Maryland Form 500CR Instructions for more information. If the PTE is a qualified business eligible to pass on a **refundable** One Maryland Economic Development Tax Credit, check the box for Refundable. If the PTE is a qualified business which is eligible to pass on only the **nonrefundable** portion of the One Maryland Economic Development Tax Credit, check the box for Nonrefundable.

**Section F. Withholding for Nonresident Sale of Real Property**

To be completed only if PTE made a withholding payment for a Nonresident Sale of Real Property on behalf of the member.

**Section G. Additional Information**

The PTE will enter any other additions or subtractions from section B, line 5 or C, line 5 with amounts, as well as any other information needed to complete the member's return. For example, additional information may include Oil Depletion Allowance or Domestic Production Activities Deduction.