

MARYLAND FORM 511

PASS-THROUGH ENTITY ELECTION INCOME TAX RETURN



205110099

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 []

Check here if electing to remit tax on all members' shares of income.

1. Number of members:

a. Individual (including fiduciary) residents of Maryland [] b. Individual (including fiduciary) nonresidents [] c. Nonresident entities [] d. Others [] e. Total []

2. Pass-through entity taxable income (See instructions).

Unistate entities also enter this amount on line 4. [] 2. [] .00

ALLOCATION OF INCOME

Multistate pass-through entities must complete Line 3a. or 3b. Unistate entities 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. []

Entity Tax Calculation

4. Pass-through entity taxable 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). (Check instructions)

5a. Percentage of ownership by individual members shown on lines 1a and 1b (or profit/loss percentage, if applicable) [] 5a. []

5b. Percentage of ownership by entity members shown on line 1c and 1d (or profit/loss percentage, if applicable) [] 5b. []

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

6. Pass-through entity taxable income for individual members (Multiply line 4 by the percentage on line 5a.) [] 6. [] .00

7. Total Individual members' pass-through entity election tax (Multiply line 6 by 8%). [] 7. [] .00

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NAME [] FEIN []

- 8. Pass-through entity taxable income for entity members... 8. [] .00
9. Entity members' pass-through entity election tax... 9. [] .00
10. Total pass-through entity election tax... 10. [] .00
11. Distributable cash flow limitation... 11. [] .00
12. Pass-through entity election tax due... 12. [] .00
13a. Estimated tax paid... 13a. [] .00
13b. Tax paid with an extension request... 13b. [] .00
13c. Credit for tax paid by another pass-through entity... 13c. [] .00
13d. If amending, total payments made with original plus additional tax paid after original was filed... 13d. [] .00
13e. Total payments and credits... 13e. [] .00
14. Balance of tax due... 14. [] .00
15. Overpayment... 15. [] .00
15a. If amending, prior overpayment... 15a. [] .00
16. Interest and/or penalty from Form 500UP... 16. [] .00
17. Total balance due... 17. [] .00
18. Amount of overpayment from original return... 18. [] .00
19. Amount of overpayment TO BE REFUNDED... 19. [] .00

ADDITIONAL INFORMATION REQUIRED

- 1. Address of principal place of business in Maryland... []
2. Address at which tax records are located... []
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
7. Is this entity a multistate corporation... [] Yes [] No
8. Is this entity a multistate manufacturing corporation... [] Yes [] No

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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)**

CODE NUMBERS (3 digits per line)

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.)

Final 4/19/2021



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

Check here if special apportionment formula is used.

**MARYLAND
FORM
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SCHEDULE B**

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



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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 511 Schedule B for individual members						
TOTAL:						

You must file Maryland Form 511 electronically to pass on business tax credits from Maryland Form 500CR and/or Maryland Form 502S to your members.

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SCHEDULE B**

**PASS-THROUGH ENTITY
ELECTION INCOME TAX
RETURN MEMBERS'
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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 511 Schedule B for fiduciary members						
TOTAL:						

You must file Maryland Form 511 electronically to pass on business tax credits from Maryland Form 500CR and/or Maryland Form 502S to your members.

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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 511 Schedule B for PTE members						
TOTAL:						

You must file Maryland Form 511 electronically to pass on business tax credits from Maryland Form 500CR and/or Maryland Form 502S to your members.

**MARYLAND
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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 511 Schedule B for corporate members						
TOTAL:						

You must file Maryland Form 511 electronically to pass on business tax credits from Maryland Form 500CR and/or Maryland Form 502S to your members.