

MARYLAND FORM 511

PASS-THROUGH ENTITY ELECTION INCOME TAX RETURN



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 and resident entities [ ] d. Others (see instructions) [ ] 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 (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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PASS-THROUGH ENTITY ELECTION INCOME TAX RETURN



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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... 13b. [ ] .00
13c. Credit for tax paid... 13c. [ ] .00
13d. If amending, total payments... 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... 16. [ ] .00
17. Total balance due... 17. [ ] .00
18. Amount of overpayment... 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



NAME  FEIN

**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.)

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**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<br/>TOTALS WITHIN<br/>MARYLAND</b> | <b>Column 2<br/>TOTALS WITHIN<br/>AND WITHOUT<br/>MARYLAND</b> | <b>Column 3<br/>DECIMAL FACTOR<br/>(Column 1 ÷ Column 2<br/>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  
511  
SCHEDULE B**

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



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**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<br>(See Instructions.) | Distributive or pro rata share of tax paid<br>(See Instructions.) | Distributive or pro rata share of tax credit<br>(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 |         |                         |              |   |   |   |
| <b>TOTAL:</b>   |         |                         |              |   |   |   |

**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  
FORM  
511  
SCHEDULE B**

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



**2020**

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<br>(See Instructions.) | Distributive or pro rata share of tax paid<br>(See Instructions.) | Distributive or pro rata share of tax credit<br>(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 |         |                         |              |   |   |   |
| <b>TOTAL:</b>  |         |                         |              |   |   |   |

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**MARYLAND  
FORM  
511  
SCHEDULE B**

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



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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           |         |                                |    |  |  |  |
| <b>TOTAL:</b>  |         |                                |    |  |  |  |

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**MARYLAND  
FORM  
511  
SCHEDULE B**

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



**2020**

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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 | 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 corporate members |         |                                |    |  |  |  |
| <b>TOTAL:</b>  |         |                                |    |  |  |  |

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