**The following changes to the PTE Instruction Booklets are included in this update.**

Page references refer to the PDF page number.

**511 Booklet**

Cover – added Form 511 in text

Page 4 – text change in the section “Statements to Members”

Pages 5-6, Instruction 9 – Text changes in instructions for Line 2\*, Allocation of Income, Line 3a, Line 3b, and Line 4

\* The change to the line 2 instruction allows for the addback of deductions in an amount other than from line 14 of federal Form 1065 or line 12 of federal Form 1120S.

Page 8 Schedule A, Instruction 1 – text change

Page 10 Comptroller of Maryland Registration and Taxes

* Text changes in the Sales and Use Tax Section
* Added a new section “Electronic Smoking Devices and Tobacco Pipes”
* Added a new section “Vaping Liquid”
* Text changes to rates in the Motor Fuel section.
* Text changes to tobacco rates in the Alcohol and Tobacco Tax section.

Page 11 Text change (date updated) in the “Other Requirements” Note section.

**510 Booklet**

Page 8 Comptroller of Maryland Registration and Taxes

* Text changes in the Sales and Use Tax Section
* Added a new section “Electronic Smoking Devices and Tobacco Pipes”
* Added a new section “Vaping Liquid”
* Text changes to rates in the Motor Fuel section.
* Text changes to tobacco rates in the Alcohol and Tobacco Tax section.

Page 9 Text change (date updated) in the “Other Requirements” Note section.