



12510K049

OR FISCAL YEAR BEGINNING

2012, ENDING

INFORMATION ABOUT THE PASS-THROUGH ENTITY (PTE)

PTE Name		PTE FEIN
Street Address		
City	State	ZIP code

INFORMATION ABOUT THE MEMBER

Member Number	Member Name	Member's SSN/FEIN
Street Address		Resident <input type="checkbox"/> Yes <input type="checkbox"/> No
City	State	Distributive or Pro Rata Share Percentage %

A. Member's Income

1. Distributive or pro rata share of income from federal Schedule K-1 1. _____
2. Distributive or pro rata share allocable to Maryland (Nonresidents only) 2. _____

B. Additions

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

C. Subtractions

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

D. Nonresident Tax - Enter the member's distributive or pro rata share

1. Nonresident tax paid by this PTE 1. _____
2. Nonresident tax paid by other PTEs on behalf of this entity 2. _____
3. Total (add lines 1 and 2. See instructions) 3. _____

E. Credits (Required documentation or certification must be attached.)**

Nonrefundable Credits

1. Enterprise Zone Tax Credit 1. _____
2. Maryland Disability Employment Tax Credit 2. _____
3. Job Creation Tax Credit*** 3. _____
4. Community Investment Tax Credit*** 4. _____
5. Businesses that Create New Jobs Tax Credit 5. _____



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- | | | |
|---|-----|--|
| 6. Long-Term Employment of Qualified Ex-Felons Tax Credit | 6. | <input checked="checked" type="checkbox"/> |
| 7. Work-Based Learning Program Tax Credit*** | 7. | <input checked="checked" type="checkbox"/> |
| 8. Employer-Provided Long-Term Care Insurance Tax Credit | 8. | <input checked="checked" type="checkbox"/> |
| 9. Research and Development Tax Credit*** | 9. | <input checked="checked" type="checkbox"/> |
| 10. Commuter Tax Credit | 10. | <input checked="checked" type="checkbox"/> |
| 11. Maryland-Mined Coal Tax Credit*** | 11. | <input checked="checked" type="checkbox"/> |
| 12. Green Building Tax Credit*** | 12. | <input checked="checked" type="checkbox"/> |
| 13. Bio-Heating Oil Tax Credit*** | 13. | <input checked="checked" type="checkbox"/> |
| 14. Cellulosic Ethanol Technology Research & Development Tax Credit*** | 14. | <input checked="checked" type="checkbox"/> |
| 15. Maryland Heritage Structure Rehabilitation Tax Credit (only for years when carryover applied) | 15. | <input checked="checked" type="checkbox"/> |
| 16. Electric Vehicle Recharging Equipment Tax Credit*** | 16. | <input checked="checked" type="checkbox"/> |

Refundable Credits

- | | | |
|--|-----|--|
| 17. Film Production Employment Tax Credit*** | 17. | <input checked="checked" type="checkbox"/> |
| 18. Biotechnology Investment Incentive Tax Credit*** | 18. | <input checked="checked" type="checkbox"/> |
| 19. Clean Energy Incentive Tax Credit*** | 19. | <input checked="checked" type="checkbox"/> |
| 20. Maryland Heritage Structure Rehabilitation Tax Credit and/or
Maryland Sustainable Communities Tax Credit*** | 20. | <input checked="checked" type="checkbox"/> |

One Maryland Economic Development Tax Credit***

☐ Refundable ☐ Nonrefundable

21a. Total number of "qualified employees" 21a. _____

21b. If the amount on line 21a is less than 25, has the PTE maintained at least 25 qualified employees
for at least 5 years? ☐ Yes ☐ No

22. Tax year in which the project was put into service. 22. _____

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

- | | | |
|--|-----|--|
| 23. Portion of PTE's income attributable to project | 23. | <input checked="checked" type="checkbox"/> |
| 24. Non-project taxable income from PTE | 24. | <input checked="checked" type="checkbox"/> |
| 25. Number of "qualified employees" multiplied by \$10,000 | 25. | <input checked="checked" type="checkbox"/> |
| 26. Amount of Maryland income tax required to be withheld from employees
reported on line 21a of this form. | 26. | <input checked="checked" type="checkbox"/> |
| 27. Total eligible cumulative project costs (\$500,000 PTE minimum, \$5,000,000 PTE maximum) | 27. | <input checked="checked" type="checkbox"/> |
| 28. Total cumulative eligible start-up costs (\$500,000 PTE maximum) | 28. | <input checked="checked" type="checkbox"/> |

F. Additional Information

General Instructions

Use Form 510 Schedule K-1 to report the distributive or pro rata share of the member's income, additions, subtractions, nonresident 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 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 Tax

Line 1 - (complete only if member is a nonresident) Enter the member's distributive or pro rata share of any nonresident tax paid on behalf of the member by this pass-through entity. This line is the member's distributive or pro rata share of Maryland 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 tax paid on behalf of this entity by other pass-through entities. This line is the member's distributive or pro rata share of Maryland Form 510, line 16c.

Line 3 - Add lines 1 and 2 and enter total on line 3. Include this amount on Form 500, line 15f; Form 502CR, Part H, line 5; Form 504, line 33; Form 505, line 46; Form 510, line 16c.

Section E. Credits

Nonrefundable - Enter the member's distributive or pro rata share of amount of any business tax credits from Maryland Form 500CR or Maryland Form 502H.

Refundable - Enter the member's distributive or pro rata share of amount of any business tax credits from Maryland Form 500CR, Form 502H, or Form 502S.

One Maryland Economic Development Tax Credit - See Maryland Form 500CR, Part P for more information. If the PTE is a qualified business which is 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. Additional Information

Enter any other additions or subtractions from section B, line 5 or section 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.