

MARYLAND FORM 510

PASS-THROUGH ENTITY INCOME TAX RETURN



2014

\$

145100049

OR FISCAL YEAR BEGINNING

2014, ENDING

Print Using Blue or Black Ink Only

Name		
Number and street		
City or town	State	ZIP code
▶ Federal Employer Identification No. (9 digits)	Do not write in this space. ME ▶	
FEIN Applied for date	YE ▶	
▶ Date of Organization or Incorporation (MMDDYY)	Business Activity Code No. (6 digits)	

TYPE OF ENTITY: ☐ S Corporation ☐ Partnership ☐ Limited Liability Company ☐ Business Trust

CHECK HERE IF: ☐ Name or address has changed ☐ First filing of the entity ☐ Inactive entity ☐ Final return
☐ This tax year's beginning and ending dates are different from last year's because of an acquisition or consolidation.

AMENDED RETURN

▶ ☐

1. Number of members: a) Individual (including fiduciary) residents of Maryland _____ c) Nonresident entities _____
 b) Individual (including fiduciary) nonresidents _____ d) Others _____
 e) Total _____

2. Total distributive or pro rata share of income per federal return (Form 1065 or 1120S) — Unistate entities or multistate entities with no nonresident members also enter this amount on line 4. ▶ **2** _____

ALLOCATION OF INCOME

(To be completed by multistate pass-through entities with nonresident members — unistate entities, and multistate entities with no nonresidents, 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** _____

- 3b. Maryland apportionment factor from computation worksheet on Page 2 (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** _____

4. Distributive or pro rata share of income allocable to Maryland. **4** _____

NOTE: Complete lines 5 through 19 only if there is an entry on line 1b or line 1c. Tax is calculated only for nonresident individual or nonresident entity members. (Investment partnerships see Specific Instructions.)

5. Percentage of ownership by individual nonresident members shown on line 1b (or profit/loss percentage, if applicable). If 100%, leave blank and enter the amount from line 4 on line 6. ▶ **5** _____

6. Distributive or pro rata share of income for nonresident individual members (Multiply line 4 by the percentage on line 5.) **6** _____

7. Nonresident individual tax (Multiply line 6 by 5.75%.) **7** _____

8. Special nonresident tax (Multiply line 6 by 1.25%.) **8** _____

9. Total Maryland tax on individual members (Add lines 7 and 8.) **9** _____

10. Percentage of ownership by nonresident entities shown on line 1c (or profit/loss percentage, if applicable) If 100%, leave blank and enter the amount from line 4 on line 11. ▶ **10** _____

11. Distributive or pro rata share of income for nonresident entity members (Multiply line 4 by percentage on line 10.) **11** _____

12. Nonresident entity tax (Multiply line 11 by 8.25%.) **12** _____

13. Total nonresident tax (Add lines 9 and 12.) **13** _____

14. Distributable cash flow limitation from worksheet. See instructions. If worksheet used, check here. . . . ▶ ☐ . . . ▶ **14** _____

15. Nonresident tax due (Enter the lesser of line 13 or line 14.) **15** _____

- 16 a. Estimated pass-through entity nonresident tax paid with Form 510D and MW506NRS ▶ **16a** _____

- b. Pass-through entity nonresident tax paid with an extension request (Form 510E) ▶ **16b** _____

- c. Credit for nonresident tax paid on behalf of pass-through entity by another pass-through entity (Attach Maryland Form 510 Schedule K-1.) ▶ **16c** _____

- d. Total payments and credits (Add lines 16a through 16c.) **16d** _____

17. Balance of tax due (If line 15 exceeds line 16d, enter the difference.) ▶ **17** _____

18. Interest and/or penalty from Form 500UP _____ or late payment interest _____ Total ▶ **18** _____

19. Total balance due. (Add lines 17 and 18.) Pay in full with this return. **19** _____

NOTE: The total tax paid from lines 16d and 17 is to be reported either on the composite return or on the returns of the nonresident members. Nonresident entity and fiduciary members cannot file a composite return nor be included in the composite return filed by nonresident individual members. (See instructions.)

Complete line 20 only if there are no nonresident members. (Lines 1b and 1c are both zero.)

20. Amount TO BE REFUNDED (Enter the amount from line 16d if the amount on line 13 is zero.) ▶ **20** _____

Staple check here



145100149

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 and manufacturing 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 . . .			
b. Dividends			
c. Interest			
d. Gross rents			
e. Gross royalties			
f. Capital gain net income			
g. Other income (Attach schedule.)			
h. Total receipts (Add lines 1A(a) through 1A(g), for Columns 1 and 2.)			
1B. Receipts Enter the same factor shown on line 1A, Column 3. Disregard this line if special apportionment formula used.			
2. Property a. Inventory			
b. Machinery and equipment			
c. Buildings			
d. Land			
e. Other tangible assets (Attach schedule.)			
f. Rent expense capitalized (Multiply by eight.)			
g. Total property (Add lines 2a through 2f, for Columns 1 and 2.)			
3. Payroll a. Compensation of officers			
b. Other salaries and wages			
c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2.)			
4. Total of factors (Add entries in Column 3.)			
5. Maryland apportionment factor Divide line 4 by four 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.)			

ADDITIONAL INFORMATION REQUIRED

1. Address of principal place of business (if other than indicated on page 1): _____

2. Address at which tax records are located (if other than indicated on page 1): _____

3. Telephone number of pass-through entity tax department: _____

4. State of organization or incorporation: _____

5. Has the Internal Revenue Service made adjustments (for a tax year in which a Maryland return was required) that were not previously reported to the Maryland Revenue Administration Division? ☐ Yes ☐ No
If "yes", indicate tax year(s) here: _____ and submit an amended return(s) together with a copy of the IRS adjustment report(s) under separate cover.

6. Did the pass-through entity file withholding tax returns/forms with the Maryland Revenue Administration Division for the last calendar year? ☐ Yes ☐ No

7. Is this entity a multistate corporation that is a member of a unitary group? ☐ Yes ☐ No

8. Is this entity a multistate manufacturing corporation with more than 25 employees? If so, complete and attach Form 500MC to your Form 510. ☐ Yes ☐ No

SIGNATURE AND VERIFICATION: Under penalties of perjury, I declare that I have examined this return (including attachments) and, to the best of my knowledge and belief, it is true, correct and complete. (Declaration of preparer other than the taxpayer is based on all information of which preparer has any knowledge.) Check here ☐ if you authorize your preparer to discuss this return with us.

Signature of general partner, officer or member _____	Date _____	Preparer's PTIN (required by law) _____	Preparer's signature _____
Title _____		Preparer's name, address and telephone number _____	

Make checks payable and mail to:
 Comptroller of Maryland, Revenue Administration Division
 110 Carroll Street
 Annapolis, Maryland 21411-0001
 (Write Federal Employer Identification Number on check.)

**MARYLAND
FORM
510
SCHEDULE B**

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



14510B049

2014

Name shown on Form 510

Federal Employer Identification Number (9 digits)

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 510 Schedule B for individual members							
TOTAL:							

You must
file Maryland
Form 510
electronically
to pass on
business tax
credits from
Maryland Form
500CR and/or
Maryland Form
502S to your
members.



MARYLAND
FORM
510
SCHEDULE B

PASS-THROUGH ENTITY
INCOME TAX RETURN
MEMBERS' INFORMATION



14510B149

2014

Name shown on Form 510

Federal Employer Identification Number (9 digits)

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 510 Schedule B for fiduciary members							
TOTAL:							

You must
file Maryland
Form 510
electronically
to pass on
business tax
credits from
Maryland Form
500CR and/or
Maryland Form
502S to your
members.



**MARYLAND
FORM
510
SCHEDULE B**

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



14510B249

2014

Name shown on Form 510

Federal Employer Identification Number (9 digits)

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 (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 510 Schedule B for PTE members							
TOTAL:							

You must
file Maryland
Form 510
electronically
to pass on
business tax
credits from
Maryland Form
500CR and/or
Maryland Form
502S to your
members.

**MARYLAND
FORM
510
SCHEDULE B**

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



14510B349

2014

Name shown on Form 510

Federal Employer Identification Number (9 digits)

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							
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11							
12							
13							
14							
15							
16							
SUBTOTAL from additional Form 510 Schedule B for corporate members							
TOTAL:							

You must
file Maryland
Form 510
electronically
to pass on
business tax
credits from
Maryland Form
500CR and/or
Maryland Form
502S to your
members.