



195100049

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2019, 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

ME YE

1. Number of members:

a. Individual (including fiduciary) residents of Maryland b. Individual (including fiduciary) nonresidents c. Nonresident entities 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

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.
3b. Maryland apportionment factor from computation worksheet on Page 3 (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)
4. Distributive or pro rata share of income allocable to Maryland
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.
6. Distributive or pro rata share of income for nonresident individual members (Multiply line 4 by the percentage on line 5.)
7. Nonresident individual tax (Multiply line 6 by 5.75%).
8. Special nonresident tax (Multiply line 6 by 1.75%).
9. Total Maryland tax on individual members (Add lines 7 and 8.)
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.
11. Distributive or pro rata share of income for nonresident entity members (Multiply line 4 by percentage on line 10.)



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- 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.
16a. Estimated pass-through entity nonresident tax paid with Form 510D and MW506NRS. 16a.
16b. Pass-through entity nonresident tax paid with an extension request (Form 510E). 16b.
16c. Credit for nonresident tax paid on behalf of the pass-through entity by another pass-through entity (Attach Maryland Schedule K-1 (510)). 16c.
16d. 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.

ADDITIONAL INFORMATION REQUIRED

- 1. Address of principal place of business in Maryland (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 employer withholding tax returns/forms with the Maryland Revenue Administration Division for the last calendar year? [ ] Yes [ ] No

If a multistate operation, provide the following:

- 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? [ ] Yes [ ] No

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) \_\_\_\_\_

Make checks payable to and mail to: Comptroller Of Maryland, Revenue Administration Division 110 Carroll Street, Annapolis, Maryland 21411-0001



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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 TOTALS WITHIN MARYLAND</b>	<b>Column 2 TOTALS WITHIN AND WITHOUT MARYLAND</b>	<b>Column 3 DECIMAL FACTOR (Column 1 ÷ Column 2 rounded to six places)</b>
<b>1A. Receipts</b>			
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.) . . . . .			. . . . . ◀
<b>1B. Receipts</b>			
Multiply factor on line 1A, Column 3 times 3. Disregard this line if special apportionment formula is used. . . . .			. . . . .
<b>2. Property</b>			
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) . . . . .			. . . . . ◀
<b>3. Payroll</b>			
a. Compensation of officers . . . . .			
b. Other salaries and wages . . . . .			
c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2.) . . . . .			. . . . . ◀
<b>4. Total of factors</b> (Add entries in Column 3.) . . . . .			. . . . .
<b>5. Maryland apportionment factor</b> Divide line 4 by six 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.) . . . . .			. . . . .

▶  Check here if special apportionment formula is used.



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**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						
<b>TOTAL:</b>						

**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.**



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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 510 Schedule B for fiduciary members						
<b>TOTAL:</b>						

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.



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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 (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						
<b>TOTAL:</b>						

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.



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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 510 Schedule B for corporate members						
<b>TOTAL:</b>						

**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.**