

PASS-THROUGH ENTITY INCOME TAX RETURN



(OR FISCAL YEAR BEGINNING , 2000, ENDING )

Name, Federal Employer Identification No., FEIN Applied for date, Date of Organization or Incorporation, Federal Business Code No., ME, YE

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 AMENDED RETURN

1. Number of partners, shareholders or members: a) Individual residents b) Individual nonresidents c) Others d) Total 2. Total distributive or pro rata income per federal return

ALLOCATION OF INCOME (To be completed by multistate pass-through entities with one or more individual nonresident partners, shareholders or members) 3a. Non-Maryland income 3b. Maryland apportionment factor

4. Distributive or pro rata share allocable to Maryland

NOTE: Do not complete lines 5 through 9 if line 1b is equal to "0"; that is, if the pass-through entity has no partners, shareholders or members that are individual nonresidents of Maryland.

5. Percentage of ownership by individual nonresidents shown on line 1b 6. Distributive or pro rata share for nonresident partners 7. Nonresident tax 8. Distributable cash flow limitation 9. Nonresident tax due

PAYMENTS 10a. Estimated pass-through entity nonresident tax paid with Form 510D 10b. Tentative pass-through entity nonresident tax paid with Form 510E 10c. Total payments 11. Balance of tax due 12. Interest and/or penalty 13. Total balance due 14. Amount of overpayment

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.

Partner's, officer's or member's signature Date

Preparer's signature Date

Title Make checks payable to: COMPTROLLER OF MARYLAND. Write federal employer identification no. on check using blue or black ink. Mail to: Comptroller of Maryland, Revenue Administration Division, Annapolis, Maryland 21411-0001

Check here if you use a paid preparer and do not want Maryland forms mailed to you next year.

CODE NUMBER

FOR OFFICE USE ONLY

**PASS-THROUGH ENTITY  
INCOME TAX RETURN**



**COMPUTATION OF APPORTIONMENT FACTOR**

(Applies only to multistate corporations – see instructions)

NOTE: Special apportionment formulas are required for rental/leasing and transportation companies.

	Column 1 TOTALS WITHIN MARYLAND	Column 2 TOTALS WITHIN AND WITHOUT MARYLAND	Column 3 DECIMAL FACTOR (Column 1 ÷ Column 2) (rounded to six places)
<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> (Enter the same factor shown on line 1A, Column 3 – Disregard this line if special apportionment formula 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 (multiplied 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 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.)

**PARTNERS', SHAREHOLDERS' OR MEMBERS' INFORMATION** (Attach continuing schedule in same format if there are more than five partners, shareholders or members)

	Name and social security number	Address	Check here if Maryland:		Distributive or pro rata share (See instructions)
			Resident	Nonresident	
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					

**ADDITIONAL INFORMATION REQUIRED** (Attach a separate schedule if more space is necessary)

- Address of principal place of business (if other than indicated on page 1): \_\_\_\_\_
- Address at which tax records are located (if other than indicated on page 1): \_\_\_\_\_
- Telephone number of **pass-through entity** tax department: \_\_\_\_\_
- State of organization or incorporation: \_\_\_\_\_
- 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.
- Did the pass-through entity file withholding tax reports/forms with the Maryland Revenue Administration Division for the last calendar year? . . .  Yes  No