

APPLICATION FOR EXTENSION OF TIME TO FILE PASS-THROUGH ENTITY INCOME TAX RETURN

GENERAL INSTRUCTIONS

Purpose of Form Form 510E is used by a pass-through entity to request an extension of time to file the pass-through entity income tax return (Form 510).

General Requirements Maryland law provides for an extension of time to file, but in no case can an extension be granted for more than six months beyond the original due date. A request for extension of time to file will be granted automatically for six months for S corporations and three months for partnerships.

- 1) Form 510E is properly filed and submitted by the original due date (S corporation: 15th day of the 3rd month following close of the tax year or period. Partnerships: 15th day of the 4th month following close of the tax year or period.);
- 2) full payment of any balance due is submitted with Form 510E; and
- 3) an application for extension of time has been filed with the Internal Revenue Service or an acceptable reason has been provided with Form 510E.

An additional three-month extension may be granted to a partnership for reasonable cause with the filing of an additional Form 510E.

A proper application for extension of time to file will not be acknowledged. If the extension request is denied, the pass-through entity will be notified.

Form 510E does not extend the time allowed a pass-through entity to pay the personal income tax for nonresident partners or shareholders. Maryland law provides for accrual of interest and imposition of penalty for failure to pay any tax when due.

When to File File Form 510E by the 15th day of the 3rd month following the close of the taxable year or period if an S corporation; by the 15th day of the 4th month following the close of the taxable year or period if a partnership.

Where to File If line 5 is zero (0), you may request an automatic extension by calling 410-260-7829 from Central Maryland or 1-800-260-3664 from elsewhere to telefile this form. Please have the form in front of you when you call this number.

NOTE: The telefile service is available 24 hours a day, 7 days a week. Calling during non-peak hours will make it easier to file.

You may also file your extension on the Comptroller's web site if no money is due: www.marylandtaxes.com

If line 5 is zero (0) and you are requesting an extension for a period longer than six months for S corporations or three months for partnerships, mail this form to the Revenue Administration Division, Annapolis, MD 21411-0001.

If you entered an amount on line 5, mail this form and your payment to the Revenue Administration Division, Annapolis, MD 21411-0001.

The return must be filed with the Comptroller of Maryland, Revenue Administration Division, Annapolis, MD 21411-0001.

SPECIFIC INSTRUCTIONS

Taxable Year or Period Enter the beginning and ending dates of the taxable year in the space provided at the top of Form 510E.

Name, Address and Other Information Type or print the required information in the designated area. DO NOT USE THE LABEL FROM THE TAX BOOKLET COVER.

Enter the exact pass-through entity name and continue with any "Trading As" (T/A) name if applicable.

Enter the Federal Employer Identification Number (FEIN). If a FEIN has not been secured, enter "APPLIED FOR" followed by the date of application. If a FEIN has not been applied for, do so immediately.

Be sure to check the applicable box to indicate the type of pass-through entity:

S corporation, partnership, limited liability company or business trust.

Check the applicable box if: (1) the name or address has changed; (2) this is the first filing of the pass-through entity; (3) this is an inactive pass-through entity (in Maryland and elsewhere); (4) this is the final return of a pass-through entity which has dissolved, liquidated or withdrawn from Maryland. Do not check the box for inactive or final if the pass-through entity is inactive in Maryland but active elsewhere.

Tentative Tax Enter the total amount of income tax liability expected for the tax year on line 3.

Estimated Tax Payments Enter on line 4 the total amounts paid with Form 510D - Declaration of Estimated Pass-Through Entity Nonresident Tax for the taxable year or period.

Balance Due Enter the amount of tax due on line 5 and remit full payment with this form.

Signature and Verification An authorized officer or the paid preparer must sign and date Form 510E indicating the officer's title or preparer firm name and address.

Payment Instructions Include a check or money order made payable to the Comptroller of Maryland for the full amount of any balance due. All payments must indicate the Federal Employer Identification Number, type of tax and tax year beginning and ending dates. DO NOT SEND CASH.

Mailing Instructions Use the envelope provided in the tax booklet and place an "X" in the appropriate box in the lower left corner to indicate the type of document enclosed. Also, be sure to read and follow the reminders listed on the back of the envelope.