

# DECLARATION OF ESTIMATED PASS-THROUGH ENTITY NONRESIDENT TAX

## GENERAL INSTRUCTIONS

**Purpose of Form** Form 510D is used by a pass-through entity to declare and remit estimated nonresident tax.

**General Requirements** Pass-through entities are required to pay tax on behalf of nonresidents; the tax is 4.75% of the nonresident partners' or shareholders' distributive or pro rata share of income allocable to Maryland. The amount of tax payable by the pass-through entity may be limited based on the distributable cash flow. See instruction for distributable cash flow limitation on page 3.

When the tax is expected to exceed \$1,000 for the taxable year, the pass-through entity must make quarterly estimated payments. The total estimated tax payments for the tax year must be at least 90% of the tax developed for the current taxable year or 100% of the tax developed for the prior tax year.

In the case of a short tax period the total estimated tax required is the same as for a regular taxable year, 90% of the tax developed for the current (short) taxable year or 100% of the tax developed for the prior tax year. The minimum estimated tax for each of the installment due dates is the total estimated tax required divided by the number of installment due dates occurring during the short tax year.

Maryland law provides for the accrual of interest and imposition of penalty for failure to pay any tax when due.

If it is necessary to amend the esti-

mate, recalculate the amount of estimated tax required using the estimated tax worksheet provided on the back of the form. Adjust the amount of the next installment to reflect any previous underpayment or overpayment. The remaining installments must be at least 25% of the amended estimated tax due for the year.

The pass-through entity is required to issue a statement to each nonresident partner or shareholder showing the amount of tax paid on their behalf. Nonresidents must include the statement with their personal income tax return (Form 505) to claim credit for taxes paid on their behalf.

**When and Where to File** File Form 510D on or before the 15th day of the 4th, 6th, 9th and 12th months following the beginning of the taxable year or period for S corporations or by April 15, June 15, September 15 and January 15 for current tax year or period for partnerships.

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

## SPECIFIC INSTRUCTIONS

**Taxable Year or Period** THE TAXABLE YEAR IS SHOWN AT THE TOP OF FORM 510D. The form used for filing must reflect the preprinted tax year in which the pass-through entity's tax year **begins**.

If the tax year of the pass-through entity is other than a calendar year, enter the beginning and ending dates of the fiscal

year in the space provided at the top of Form 510D.

**Name, Address and Other Information** Type or print the required information in the designated area. 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.

**Amount of Tax Enclosed** Enter the amount of estimated nonresident tax due in the space provided and remit full payment with Form 510D.

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

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

**Mailing Instructions** Use the gummed labels provided in the tax package. Affix the label to your business envelope.

# DECLARATION OF ESTIMATED PASS-THROUGH ENTITY NONRESIDENT TAX WORKSHEET

**SEE INSTRUCTIONS ON REVERSE SIDE**

**Estimated Tax Worksheet** (Complete this worksheet to compute the estimated tax due.  
Quarterly estimated tax is to be remitted with Form 510D.)

- |  |    |  |
|--|----|--|
| 1. Estimated nonresident tax due for taxable year (See General Instructions) . . . . . | 1. |  |
| 2. Estimated tax due per quarter (line 1 divided by four) . . . . .                    | 2. |  |

**Record of Installment Payments** (Complete this record for your files)

**S Corporation/Partnership, Limited Liability Company and Business Trust**

Date Due	Date Paid	Check No.	
1. 15th day of the 4th month/April 15	_____	_____	
2. 15th day of the 6th month/June 15	_____	_____	
3. 15th day of the 9th month/September 15	_____	_____	
4. 15th day of the 12th month/January 15	_____	_____	
5. Total estimated tax payments for 2002 (Claim this amount on Form 510 - line 10a for the taxable year BEGINNING in 2002.)			

MARYLAND FORM 510D

DECLARATION OF ESTIMATED PASS-THROUGH ENTITY NONRESIDENT TAX

20 (OR FISCAL YEAR BEGINNING \_\_\_\_\_, 20\_\_\_\_ ENDING \_\_\_\_\_, 20\_\_\_\_)

MAIL TO: COMPTROLLER OF MARYLAND REVENUE ADMINISTRATION DIVISION ANNAPOLIS, MARYLAND 21411-0001

DO NOT WRITE IN THIS SPACE. RM, ME, YE, EC, TYPE OF ENTITY: S corporation, Partnership, Limited liability company, Business trust

Federal Employer Identification No. (9 digits), Name, Number and street, City or town, State, Zip code

SEE INSTRUCTIONS IN PASS-THROUGH ENTITY INCOME TAX PACKAGE

SIGNATURE AND VERIFICATION: I declare that I have examined this declaration and to the best of my knowledge and belief, it is true, correct and complete.

CHECK HERE [ ] to request replacement vouchers for the remainder of the current taxable year.

Officer's (or preparer's) signature Date

Amount of tax enclosed (if amount of estimated tax is zero, do not file this form)

Title (or preparer's firm name and address)

COMRAD 073

CUT ALONG THIS LINE

MARYLAND FORM 510D

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COMRAD 073

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4. 15th day of the 12th month/January 15	_____	_____					
5. Total estimated tax payments for period (Claim this amount on Form 510 - line 10a for the taxable year.)							

MAIL WITH REMITTANCE TO:

COMPTROLLER OF MARYLAND  
REVENUE ADMINISTRATION DIVISION  
ANNAPOLIS, MARYLAND 21411-0001

CUT ALONG THIS LINE

**Record of Installment Payments**

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ANNAPOLIS, MARYLAND 21411-0001