

**MARYLAND
FORM 510E**

**APPLICATION FOR EXTENSION OF TIME TO
FILE PASS-THROUGH ENTITY INCOME TAX RETURN
FOR TAXABLE YEAR BEGINNING _____, 20____
ENDING _____**

20____

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

Name		
Number and street		
City or town	State	Zip code
Federal Employer Identification No. (9 digits)	FEIN Applied for date	

DO NOT WRITE IN THIS SPACE					
RM					
ME	YE	EC			
▶	▶	▶	▶	▶	▶
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

- 1a. An automatic extension of time to file the income tax return is requested until _____ .
 1b. If the original due date for the federal return is after the 15th day of the 3rd month following the close of the taxable year for an S corporation or is after the 15th day of the 4th month following the close of the taxable year for a partnership, limited liability company or business trust, specify the situation which affords the later original due date and enter the federal due date:

- 2a. Has the pass-through entity filed an application for extension of time with the Internal Revenue Service? Yes No
 b. If the answer to Question 2a is "No," state the reason for this extension request:

3. Tentative tax (total nonresident tax due or distributable cash flow limitation)	3.		
4. Less estimated tax payments (total amount paid for the tax year)	4.		
5. Balance due (line 3 less line 4)	5.		

**IF LINE 5 IS ZERO (0), FILE YOUR MARYLAND EXTENSION BY TELEPHONE OR ON OUR WEBSITE.
 CALL 410-260-7829 FROM CENTRAL MARYLAND OR 1-800-260-3664 FROM ELSEWHERE TO TELEFILE THIS FORM.
 OUR WEBSITE IS www.marylandtaxes.com**

**REMIT FULL AMOUNT DUE WITH THIS FORM – APPLICATION EXTENDS
 ONLY THE TIME ALLOWED TO FILE THE RETURN AND NOT THE TIME ALLOWED TO PAY THE TAX**

SIGNATURE AND VERIFICATION: Under penalties of perjury, I declare that I have examined this application (including attachments) and, to the best of my knowledge and belief, it is true, correct and complete. (Declaration of preparer other than taxpayer acknowledges authorization by the above named pass-through entity to make this application.)

 Officer's (or preparer's) signature Title (or preparer's firm name and address) Date

A PROPER APPLICATION FOR EXTENSION OF TIME TO FILE WILL NOT BE ACKNOWLEDGED. IF THE EXTENSION REQUEST IS DENIED, THE MARYLAND REVENUE ADMINISTRATION DIVISION WILL RETURN THIS APPLICATION AND INDICATE THE REASON BELOW:

- Failed to file application timely as postmarked after the due date of the return. (The due date of the return is the 15th day of the 3rd month following the close of the taxable year for an S corporation and the 15th day of the 4th month following the close of the taxable year or period for a partnership, limited liability company or business trust or by the original due date required for filing of the federal return.)
 Failed to pay the full amount due shown on line 5. (If a partial amount was remitted, that amount has been applied to the account.)
 Did not file an application for extension with the IRS and failed to include acceptable reason for this request.
 Other:

If the application for extension is denied for any of the above reasons, the pass-through entity income tax return (Form 510) must be filed within ten (10) days or by the original due date, whichever is later. The full amount of any tax plus accrued interest is due at that time.

Cannot be approved for more than six months beyond the original due date. (An automatic six-month extension of time to file has been granted until _____ .)

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 provided that:

- 1) Form 510E is properly filed and submitted by the original due date (S corporation: 15th day of the 3rd month following the close of the tax year or period. Partnerships: 15th day of the 4th month following the 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.

How to File

1) 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.

OR

- file your extension on the Comptroller's web site at www.marylandtaxes.com

2) If you entered an amount on line 5, mail this form and your payment to the 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's 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.