

PASS-THROUGH ENTITY INCOME TAX RETURN

(OR FISCAL YEAR BEGINNING , 2003, ENDING)



2003 \$

Form with fields: Federal Employer Identification Number (9 digits), Name, Number and street, City or Town, State, Zip Code, Fein Applied for date, Date of organization or incorporation (MMDDYY), Business Activity Code No. (6 digits), 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
[] This tax year's beginning and ending dates are different from last year's because of an acquisition or consolidation

1. Number of partners, shareholders or members:
a) Individual residents (of Maryland) _____ b) Individual nonresidents _____ c) Others _____ d) Total _____
2. Total distributive or pro rata income per federal return (Form 1065 or 1120S) — Unistate entities or multistate entities with no nonresident partners, shareholders or members also enter this amount on line 4 2

ALLOCATION OF INCOME
(To be completed by multistate pass-through entities with one or more individual nonresident partners, shareholders or 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. 3a
3b. Maryland apportionment factor from computation worksheet on Page 2 (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) 3b

4. Distributive or pro rata share allocable to Maryland 4
NOTE: Complete lines 5 through 13 only if there is an entry on line 1b. Tax is calculated only for individual nonresident partners or shareholders. (Investment partnerships see Specific Instructions.)
5. Percentage of ownership by individual nonresidents shown on line 1b (or profit/loss percentage if applicable) 5
6. Distributive or pro rata share for nonresident partners, shareholders or members (Multiply line 4 by the percentage on line 5) 6
7. Nonresident tax (Multiply line 6 x 4.75%) 7
8. Distributable cash flow limitation from worksheet on page 3 of instructions. If worksheet used, check here [] [] 8
9. Nonresident tax due (Enter the lesser of line 7 or 8) 9

PAYMENTS
10a. Estimated pass-through entity nonresident tax paid with Form 510D 10a
10b. Tentative pass-through entity nonresident tax paid with Form 510E 10b
10c. Total payments (Add lines 10a and 10b) 10c
11. Balance of tax due (If line 9 exceeds line 10c enter the difference) 11
12. Interest and/or penalty (See instructions) 12
13. Total balance due (Add lines 11 and 12) Pay in full with this return 13

NOTE: The total tax paid from line 10c and 11 is to be reported either on the composite return or on the returns of the nonresident partners or shareholders. (For additional information see the instructions.)

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. (Declaration of preparer other than the taxpayer is based on all information of which preparer has any knowledge.) Check here [] if you authorize your preparer to discuss this return with us.

Partner's, officer's or member's signature Date Preparer's signature Preparer's SSN or PTIN

Title Preparer's name, address and telephone number

Make checks payable to: COMPTROLLER OF MARYLAND. Write federal employer identification number on check using blue or black ink. Mail to: Comptroller of Maryland, Revenue Administration Division, Annapolis, Maryland 21411-0001 CODE NUMBER FOR OFFICE USE ONLY

**PASS-THROUGH ENTITY
INCOME TAX RETURN**



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 and manufacturing companies. See Instructions.	Column 1 TOTALS WITHIN MARYLAND	Column 2 TOTALS WITHIN AND WITHOUT MARYLAND	Column 3 DECIMAL FACTOR (Column 1 ÷ Column 2) rounded to six places
1A. Receipts			
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)			<input type="text"/>
1B. Receipts (Enter the same factor shown on line 1A, Column 3 – Disregard this line if special apportionment formula used.)			<input type="text"/>
2. Property			
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)			<input type="text"/>
3. Payroll			
a. Compensation of officers			
b. Other salaries and wages			
c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2)			<input type="text"/>
4. Total of factors (Add entries in Column 3)			<input type="text"/>
5. Maryland apportionment factor (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.)			<input type="text"/>

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 or federal employer identification number	Address	Check here if Maryland:		Distributive or pro rata share of income (See Instructions)	Distributive or pro rata share of tax paid (See Instructions)
			Resident	Non-resident		
1						
2						
3						
4						
5						

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