

FORM 510E

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

2003

GENERAL INSTRUCTIONS

Purpose of Form Maryland law provides for an extension of time to file the pass-through entity income tax return (Form 510), but not to pay the tax due. Use Form 510E to remit any tax that may be due. Also use Form 510E if this is the first filing of the corporation, even if no tax is due.

Note: Do not use this form for corporations or to remit employer withholding tax.

General Requirements Extensions are allowable for up to six months for S corporations and three months for partnerships from the original due date. An automatic extension will be granted if Form 510E is filed by the original due date. An additional three month extension can be requested by a partnership.

If no tax is due - File the extension online or by Telefile or use Form 510E below if this is the first filing of the entity.

If tax is due - Make full payment by using the Form 510E below.

Do not mail the Form 510E if, after completing the Tax Payment Worksheet, no additional tax is due. Instead, you may Telefile or file on our website unless this is the first filing of the pass-through entity. However, if an unpaid liability is disclosed when the return is filed, penalty and interest charges may be due in addition to the tax.

When to file File Form 510E by the 15th day of the third month following the close of the tax year or period for an S corporation or by the 15th day of the fourth month for a partnership.

How to file Complete the Tax Payment Worksheet on page 2

If line 3 is zero (0), file in one of the following ways:

1) Telefile - 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 available when making this call.

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.

2) Internet - File the extension on the Comptroller's Website at www.marylandtaxes.com

3) First filing of entity - Mail Form 510E.

If line 3 shows an amount due, mail payment and completed Form 510E to:

Comptroller of Maryland Revenue Administration Division Annapolis, MD 21411-0001

ADDITIONAL INSTRUCTIONS ON REVERSE SIDE

IF NO TAX IS DUE WITH THIS EXTENSION, FILE THE EXTENSION ON OUR WEBSITE AT: www.marylandtaxes.com OR CALL 410-260-7829 FROM CENTRAL MARYLAND OR 1-800-260-3664 FROM ELSEWHERE TO TELEFILE THIS FORM.

Return only the bottom portion if payment is enclosed or if this is the first filing of the pass-through entity

FORM 510E

APPLICATION FOR EXTENSION TO FILE PASS-THROUGH ENTITY INCOME TAX RETURN (OR FISCAL YEAR BEGINNING, 2003 AND ENDING,)

2003

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

Form with fields for Name, Federal Employer Identification Number (9 digits), Number and street, City or town, State, Zip code, and a 'Do not write in this space' area with ME and YE indicators.

Type entity: S corporation Partnership Limited liability company Business trust

TAX PAID WITH THIS EXTENSION \$

If no payment is enclosed, do not mail this form unless this is the first filing of the pass-through entity

Check here if:

- Name or address has changed
First filing of the pass-through entity

FOR OFFICE USE ONLY

APPLICATION FOR EXTENSION OF TIME TO FILE MARYLAND PASS-THROUGH ENTITY INCOME TAX RETURN 2003

SPECIFIC INSTRUCTIONS

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.

Check the applicable box if the name or address has changed or if this is the first filing of the pass-through entity.

Tax Year or Period Enter the beginning and ending dates of the tax year in the space provided on the payment voucher if the tax year is other than a calendar year.

The same tax year or period used for the federal return must be used for Form 510E.

Tax Paid with this Extension. Enter the amount of tentative tax due from line 3 of the Tax Payment Worksheet below.

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

INSTRUCTIONS FOR TAX PAYMENT WORKSHEET

Line 1 – **Tentative Tax** Enter the total amount of nonresident income tax the pass-through entity is expected to owe. Use Form 510 as a worksheet.

Line 2 – **Estimated tax payments** Enter the total amount of Maryland estimated tax paid with Form 510D or 510DP for the tax year.

Line 3 – **Tentative tax due** Subtract line 2 from line 1 and enter the result. Also enter this amount on Form 510E. This is the tentative tax due. See **How to file** under the General Instructions.

TAX PAYMENT WORKSHEET

1. Tentative tax	1. _____
2. Estimated tax payments	2. _____
3. Tentative tax due - Subtract line 2 from line 1.	3. _____