



OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2010, ENDING \_\_\_\_\_

INFORMATION ABOUT THE PASS-THROUGH ENTITY (PTE)			
PTE Name		PTE FEIN	
Street Address			
City		State	Zip Code
INFORMATION ABOUT THE MEMBER			
Member Number	Member Name		Member's SSN/FEIN
Street Address		Resident	Distributive or Pro Rata Share Percentage
		<input type="checkbox"/> Yes <input type="checkbox"/> No	%
City	State	Zip Code	

**A. Member's Income**

- 1. Distributive or pro rata share of income from federal Schedule K-1 ..... 1. \_\_\_\_\_
- 2. Distributive or pro rata share allocable to Maryland (Nonresidents only) ..... 2. \_\_\_\_\_

**B. Additions**

- 1. Non-Maryland municipal interest and dividends ..... 1. \_\_\_\_\_
- 2. Tax preference items ..... 2. \_\_\_\_\_
- 3. Oil percentage depletion allowance ..... 3. \_\_\_\_\_
- 4. Net decoupling modification ..... 4. \_\_\_\_\_
- 5. Net decoupling modification from another PTE ..... 5. \_\_\_\_\_
- 6. Domestic production activities deduction ..... 6. \_\_\_\_\_
- 7. Other additions (specify additions with amounts in part F of this form) ..... 7. \_\_\_\_\_

**C. Subtractions**

- 1. Income from U.S. obligations ..... 1. \_\_\_\_\_
- 2. Work opportunity credit salary expense ..... 2. \_\_\_\_\_
- 3. Net decoupling modification ..... 3. \_\_\_\_\_
- 4. Net decoupling modification from another PTE ..... 4. \_\_\_\_\_
- 5. Other subtractions (specify subtractions with amounts in part F of this form) ..... 5. \_\_\_\_\_

**D. Nonresident Tax - Enter the member's distributive or pro rata share**

- 1. Nonresident tax paid by this PTE ..... 1. \_\_\_\_\_
- 2. Nonresident tax paid by other PTEs on behalf of this entity ..... 2. \_\_\_\_\_
- 3. Total (add lines 1 and 2. See instructions) ..... 3. \_\_\_\_\_

**E. Credits (\*\*Required documentation or certification must be attached.)**

**Nonrefundable Credits**

- 1. Enterprise Zone Tax Credit ..... 1. \_\_\_\_\_
- 2. Employment Opportunity Tax Credit ..... 2. \_\_\_\_\_
- 3. Maryland Disability Employment Tax Credit ..... 3. \_\_\_\_\_



4.	Job Creation Tax Credit***	4.	
5.	Community Investment Tax Credit. ***	5.	
6.	Businesses that Create New Jobs Tax Credit	6.	
7.	Long-Term Employment of Qualified Ex-Felons Tax Credit	7.	
8.	Work-Based Learning Program Tax Credit***	8.	
9.	Employer-Provided Long-Term Care Insurance Tax Credit	9.	
10.	Telecommunications Property Tax Credit	10.	
11.	Research and Development Tax Credit***	11.	
12.	Commuter Tax Credit	12.	
13.	Maryland-Mined Coal Tax Credit***	13.	
14.	Green Building Tax Credit***	14.	
15.	Bio-Heating Oil Tax Credit***	15.	
16.	Cellulosic Ethanol Technology Research & Development Tax Credit***	16.	
17.	Maryland Heritage Structure Rehabilitation Tax Credit (only for years when carryover applied.)	17.	
<b>Refundable Credits</b>			
18.	Biotechnology Investment Incentive Tax Credit***	18.	
19.	Clean Energy Incentive Tax Credit***	19.	
20.	Job Creation and Recovery Tax Credit***	20.	
21.	Maryland Heritage Structure Rehabilitation Tax Credit and/or Maryland Sustainable Communities Tax Credit***	21.	
<b>One Maryland Economic Development Tax Credit</b>			
<input type="checkbox"/> Refundable <input type="checkbox"/> Nonrefundable			
22.	Total number of "qualified employees"	22.	
<b>Member's Distributive or Pro rata share of the following:</b>			
23.	Portion of PTE's income attributable to project	23.	
24.	Non-project taxable income from PTE	24.	
25.	Number of "qualified employees" multiplied by \$10,000	25.	
26.	Amount of Maryland income tax required to be withheld from employees reported on line 22 of this form.	26.	
27.	Total eligible cumulative project costs (\$500,000 PTE minimum, \$5,000,000 PTE maximum)	27.	
28.	Total cumulative eligible start-up costs (\$500,000 PTE maximum)	28.	

**F. Additional Information**

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## General Instructions

Use form 510 (Schedule K-1) to report the distributive or pro rata share of the member's income, additions, subtractions, nonresident tax, and credits allocable to Maryland.

## Specific Instructions

Enter the fiscal year used by the pass-through entity in the header of this form, if the Pass-Through Entity is not using a calendar year.

## Information about the Member

Enter the name, address, social security number/federal employer identification number (FEIN), residency information, and percentage of distributive or pro rata share.

## Information about the Pass-Through Entity

Enter the name, address, and federal employer identification number (FEIN).

## Section A. Member's Income

**Line 1** - Enter federal distributive or pro rata share of income from federal Schedule K-1.

**Line 2** - Enter nonresident member's distributive or pro rata share allocable to Maryland.

## Section B. Additions

Enter member's distributive or pro rata share of additions.

## Section C. Subtractions

Enter member's distributive or pro rata share of subtractions.

## Section D. Nonresident Tax (complete only if member is a nonresident)

**Line 1** - Enter the member's distributive or pro rata share of any nonresident tax paid of behalf of the member by this pass-through entity. This line is the member's distributive or pro rata share of Maryland Form 510 lines 16a, 16b, and the additional tax paid with the return.

**Line 2** - Enter the member's distributive or pro rata share of any nonresident tax paid of behalf of this entity by other pass-through entities. This line is the member's distributive or pro rata share of Maryland Form 510 line 16c.

**Line 3** - Add lines 1 and 2 and enter total on line 3. Include this amount on Form 500, line 10f; Form 504, line 40; Form 505, line 46; Form 510, line 16c.

## Section E. Credits

**Nonrefundable** - Enter the member's distributive or pro rata share of amount of any business tax credits from Maryland Form 500CR or Maryland Form 502H.

**Refundable** - Enter the member's distributive or pro rata share of amount of any business tax credits from Maryland Form 500CR, Form 502H, or Form 502S.

**One Maryland Economic Development Tax Credit** - See Maryland Form 500CR Part P for more information. If the PTE is a qualified business which is eligible to pass on a **refundable** One Maryland Economic Development Tax Credit, check the box for Refundable. If the PTE is a qualified business which is eligible to pass on only the **nonrefundable** portion of the One Maryland Development Economic Tax Credit, check the box for Nonrefundable.

## Section F. Additional Information

Enter any other additions or subtractions from section B, line 7 or C, line 5 with amounts, as well as any other information needed to complete the member's return.