

PASS-THROUGH ENTITY INCOME TAX RETURN 1996



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

(OR FISCAL YEAR BEGINNING _____, 1996, ENDING _____, 19__)

Name, Number and street, City or town, State, Zip code, Federal Employer Identification No., FEIN Applied for date, DO NOT WRITE IN THIS SPACE, ME, YE, EC, Date of Organization or Incorporation, Federal Business Code No.

TYPE OF ENTITY: Partnership S corporation Limited liability company

CHECK HERE IF: Name or address has changed First filing of the entity Inactive entity Final return AMENDED RETURN

- 1. Number of partners, shareholders or members: a) Residents (of Maryland) b) Individual nonresidents c) Other nonresidents 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

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
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

- 4. Distributive or pro rata share allocable to Maryland
NOTE: Do not complete lines 5 through 9 if the pass-through entity has no partners, shareholders or members that are nonresidents of Maryland.
5. Percentage of ownership by individual nonresident partners, shareholders or members (or profit/loss percentage if applicable)
6. Distributive or pro rata share for nonresident partners, shareholders or members (Multiply line 4 by the percentage on line 5)
7. Nonresident tax (Multiply line 6 x 5%)
8. Distributable cash flow limitation from worksheet on page 3 of instructions. If worksheet used, check here
9. Nonresident tax due (Enter the lesser of line 7 or 8)

PAYMENTS
10a. Estimated pass-through entity nonresident tax paid with Form 510D
b. Tentative pass-through entity nonresident tax paid with Form 510E
c. Total payments (Add lines 10a and 10b)
11. Balance of tax due (If line 9 exceeds line 10c enter the difference)
12. Interest and/or penalty (See instructions)
13. Total balance due (Add lines 11 and 12)
14. Amount of overpayment (if line 10c exceeds line 9). Overpayments shown on the annual return will not be refunded to the partnership or S Corporation. NOTE: The total tax paid including overpayments must be reported either on the composite return or on the return of the nonresident partner or shareholder. (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.)

Partner's, officer's or member's signature Date Preparer's signature Date Title Firm name and address

**PASS-THROUGH ENTITY
INCOME TAX RETURN**

COMPUTATION OF APPORTIONMENT FACTOR (Applies only to multistate corporations – see instructions) NOTE: Special apportionment formulas are required for rental/leasing, contractor/service and transportation companies.		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)
1B. Receipts	(Enter the same factor shown on line 1A, Column 3 – Disregard this line if special apportionment formula used.)
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)
3. Payroll	a. Compensation of officers			
	b. Other salaries and wages			
	c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2)
4. Total of factors	(Add entries in Column 3)
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)

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	Address	Check here if Maryland:		Distributive or pro rata share (See instructions)
			Resident	Nonresident	
1					
2					
3					
4					
5					

ADDITIONAL INFORMATION REQUIRED (Attach a separate schedule if more space is necessary)

- 1a. Address of principal place of business (if other than indicated on page 1): _____
- 1b. Address at which tax records are located (if other than indicated on page 1): _____
- 1c. Telephone number of **pass-through entity** tax department: _____
2. State of organization or incorporation _____
3. 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.
4. Did the pass-through entity file withholding tax reports/forms with the Maryland Revenue Administration Division for the last calendar year? . . . Yes No