

PASS-THROUGH ENTITY INCOME TAX RETURN



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

(OR FISCAL YEAR BEGINNING , 1999, ENDING )

Name, Number and street, City or town, State, Zip code, Federal Employer Identification No., FEIN Applied for date, 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) Individual residents b) Individual nonresidents c) Others d) Total
2. Total distributive or pro rata income per federal return

ALLOCATION OF INCOME
3a. Non-Maryland income
3b. Maryland apportionment factor
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 individual nonresidents of Maryland.
5. Percentage of ownership by individual nonresident partners
6. Distributive or pro rata share for nonresident partners
7. Nonresident tax
8. Distributable cash flow limitation
9. Nonresident tax due

PAYMENTS
10a. Estimated pass-through entity nonresident tax paid with Form 510D
10b. Tentative pass-through entity nonresident tax paid with Form 510E
10c. Total payments
11. Balance of tax due
12. Interest and/or penalty
13. Total balance due
14. Amount of overpayment

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.

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

**PASS-THROUGH ENTITY  
INCOME TAX RETURN**  
PAGE 2



<b>COMPUTATION OF APPORTIONMENT FACTOR</b> <small>(Applies only to multistate corporations – see instructions) NOTE: Special apportionment formulas are required for rental/leasing and transportation companies.</small>	<b>Column 1 TOTALS WITHIN MARYLAND</b>	<b>Column 2 TOTALS WITHIN AND WITHOUT MARYLAND</b>	<b>Column 3 DECIMAL FACTOR</b> <small>(Column 1 ÷ Column 2) rounded to six places</small>
<b>1A. Receipts</b>			
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"/>
<b>1B. Receipts</b> (Enter the same factor shown on line 1A, Column 3 – Disregard this line if special apportionment formula used.) . . . . .			<input type="text"/>
<b>2. Property</b>			
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"/>
<b>3. Payroll</b>			
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"/>
<b>4. Total of factors</b> (Add entries in Column 3) . . . . .			<input type="text"/>
<b>5. Maryland apportionment factor</b> (Divide line 4 by four for three-factor formula, or by the number of factors used if special apportionment formula required) . . . . .			<input type="text"/>

(If factor is zero, enter 000001 on line 3b, Page 1.)

**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	
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					

**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