



OR FISCAL YEAR BEGINNING , 2009, ENDING

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Please Print Using Blue or Black Ink Only

Name, Number and street, City or town, State, ZIP code, Federal Employer Identification No. (9 digits), Do not write in this space ME, FEIN Applied for date, YE, Date of Organization or Incorporation (MMDDYY), Business Activity Code No. (6 digits)

TYPE OF ENTITY: S Corporation, Partnership, Limited Liability Company, Business Trust, AMENDED RETURN, CHECK HERE IF: Name or address has changed, First filing of the entity, Inactive entity, Final return, This tax year's beginning and ending dates are different from last year's because of an acquisition or consolidation

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

ALLOCATION OF INCOME (To be completed by multistate pass-through entities with nonresident 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 (If factor is zero, enter 000001).

- 4. Distributive or pro rata share of income allocable to Maryland NOTE: Complete lines 5 through 19 only if there is an entry on line 1b or line 1c. Tax is calculated only for nonresident individual or nonresident entity members. (Investment partnerships see Specific Instructions.) 5. Percentage of ownership by individual nonresident members shown on line 1b (or profit/loss percentage, if applicable) If 100% leave blank and enter the amount from line 4 on line 6. 6. Distributive or pro rata share of income for nonresident individual members (Multiply line 4 by the percentage on line 5) 7. Nonresident individual tax (Multiply line 6 by 6.25%) 8. Special nonresident tax (Multiply line 6 by 1.25%) 9. Total Maryland tax on individual members (Add lines 7 and 8) 10. Percentage of ownership by nonresident entities shown on line 1c (or profit/loss percentage, if applicable) If 100% leave blank and enter the amount from line 4 on line 11. 11. Distributive or pro rata share of income for nonresident entity members (Multiply line 4 by percentage on line 10) 12. Nonresident entity tax (Multiply line 11 by 8.25%) 13. Total nonresident tax (Add lines 9 and 12) 14. Distributable cash flow limitation from worksheet. See instructions. If worksheet used check here 15. Nonresident tax due (Enter the lesser of line 13 or line 14)

- 16a. Estimated pass-through entity nonresident tax paid with Form 510D, 510DP and MW506NRS 16b. Pass-through entity nonresident tax paid with an extension request (Form 510E). 16c. Credit for nonresident tax paid on behalf of pass-through entity by another pass-through entity (Attach Schedule K-1 or statement) 16d. Total payments and credits (Add lines 16a through 16c) 17. Balance of tax due (If line 15 exceeds line 16d enter the difference). 18. Interest and/or penalty from Form 500UP or late payment interest Total 19. Total balance due (Add lines 17 and 18). Pay in full with this return

NOTE: The total tax paid from lines 16d and 17 is to be reported either on the composite return or on the returns of the nonresident members. Nonresident entity and fiduciary members cannot file a composite return nor be included in the composite return filed by nonresident individual members. (See instructions.)

- Complete line 20 only if there are no nonresident members. (Lines 1b and 1c are both zero) 20. Amount TO BE REFUNDED (Enter the amount from line 16d if the amount on line 13 is zero)

Staple check here



**SCHEDULE A –
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)			-----▶
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 (If factor is zero, enter 000001 on line 3b, Page 1.)			-----▶

ADDITIONAL INFORMATION REQUIRED

- 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 returns/forms with the Maryland Revenue Administration Division for the last calendar year? Yes No
- Is this entity a multistate corporation that is a member of a unitary group? ▶ Yes No
- Is this entity a multistate manufacturing corporation with more than 25 employees? If so, complete and attach Form 500MC to your Form 510 ▶ Yes No

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.

Signature of general partner, officer or member Date

Title

Make checks payable and mail to: **Comptroller of Maryland, Revenue Administration Division,
Annapolis, Maryland 21411-0001**
(Write federal employer identification number on check)

▶ _____
Preparer's SSN or PTIN (required by law) Preparer's signature

Preparer's name, address and telephone number

Name shown on Form 510

Federal employer identification number (9 digits)

PART I – INDIVIDUAL MEMBERS' INFORMATION
Enter the Information in Social Security Number Order

	Social Security number and name of member	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						
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Name shown on Form 510

Federal employer identification number (9 digits)

PART II – FIDUCIARY MEMBERS' INFORMATION
Enter the Information in Federal Employer Identification Number Order

	Federal employer identification number and name of estate or trust	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		
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Name shown on Form 510

Federal employer identification number (9 digits)

PART III – PASS-THROUGH ENTITY MEMBERS' INFORMATION (INCLUDING S CORPORATIONS)
Enter the Information in Federal Employer Identification Number Order

	Federal employer identification number and name of Pass-through entity	Address	Is member a nonresident entity?		Distributive or pro rata share of income (See Instructions)	Distributive or pro rata share of tax paid (See Instructions)
			Yes	No		
1						
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Name shown on Form 510

Federal employer identification number (9 digits)

PART IV – CORPORATION MEMBERS' INFORMATION (EXCLUDING S CORPORATIONS)
Enter the Information in Federal Employer Identification Number Order

	Federal employer identification number and name of corporation	Address	Is member a nonresident entity?		Distributive share of income (See Instructions)	Distributive share of tax paid (See Instructions)
			Yes	No		
1						
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