

MARYLAND SCHEDULE K-1 (510/511)

PASS-THROUGH ENTITY MEMBER'S INFORMATION



2024

24510K099

OR FISCAL YEAR BEGINNING [] 2024, ENDING []

INFORMATION ABOUT THE PASS-THROUGH ENTITY (PTE)

Form fields for PTE Name, PTE FEIN, Street Address, City, State, ZIP Code, and +4.

INFORMATION ABOUT THE MEMBER

Form fields for Member Number, Member Name, Member's SSN/FEIN, Street Address, City, State, ZIP Code, +4, Resident?, and Distributive or Pro Rata Share Percentage.

A. Member's Income

Table with 2 rows for Member's Income: 1. Distributive or pro rata share of income from federal Schedule K-1, 2. Distributive or pro rata share allocable to Maryland (Nonresidents/Residents).

B. Additions

Table with 5 rows for Additions: 1. Non-Maryland municipal interest and dividends, 2. Tax preference items, 3. Net decoupling modification, 4. Net decoupling modification from another PTE, 5. Other additions.

C. Subtractions

Table with 5 rows for Subtractions: 1. Income from U.S. obligations, 2. Work opportunity credit salary expense, 3. Net decoupling modification, 4. Net decoupling modification from another PTE, 5. Other subtractions.

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

Table with 5 rows for Nonresident/Resident Tax: 1. Nonresident tax paid on member's behalf by this PTE, 2. Pass-through entity election tax paid on member's distributive or pro rata share of income by this PTE, 3. RESERVED, 4. Pass-through entity election tax paid on member's pro rata or distributive share of income by other PTEs, 5. Total (Add Lines 1 through 4.).

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

Nonrefundable Credits

Table with 6 rows for Nonrefundable Credits: 1. Enterprise Zone Tax Credit, 2. Maryland Disability Employment Tax Credit, 3. Job Creation Tax Credit, 4. Community Investment Tax Credit, 5. Businesses that Create New Jobs Tax Credit, 6. Credit for buyers of cybersecurity technology and/or cybersecurity services.

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NAME [] FEIN []

- 7. Employer-Provided Long-Term Insurance Tax Credit
8. Security Clearance Costs Tax Credit***
9. First Year Leasing Cost Tax Credit for Small Businesses***
10. Research and Development Tax Credit***
11. Commuter Tax Credit***
12. Work Opportunity Tax Credit.
13. Energy Storage Systems Tax Credit***
14. Automated External Defibrillator Tax Credit for Restaurants
15. Endow Maryland Tax Credit***
16. Preservation and Conservation Easements Tax Credit***
17. Apprentice Employee Tax Credit***
18. Qualified Farms Tax Credit***
19. Endowments of Maryland Historically Black Colleges and Universities***

Refundable Credits

- 20. Innovation Incentive Tax Credit for Investors in Innovation***
21. Film Production Activity Tax Credit***
22. Biotechnology Investment Incentive Tax Credit***
23. Small Business Relief Tax Credit***
24. Small Business Research & Development Tax Credit***
25. Heritage Structure Rehabilitation Tax Credit***
26. Theatrical Production Tax Credit ***
27. More Jobs for Marylanders Tax Credit***
28. Catalytic Revitalization Projects and Historic Revitalization Tax Credit ***

One Maryland Economic Development Tax Credit*** Certified after June 30, 2018

[] Refundable [] Nonrefundable

- 29a. Total number of "qualified employees"
29b. If the amount on line 29a is less than the minimum number of qualified employees required to qualify for the project tax credit, has the PTE maintained at least the minimum number of qualified employees required to qualify for the project tax credit for at least 5 years?
[] Yes [] No

Enter Member's Distributive or Pro Rata share of the following:

- 30. Portion of PTE's income attributable to project.
31. Amount of Maryland income tax required to be withheld from employees reported on line 29a of this form
32. Total eligible cumulative project costs (\$500,000 PTE minimum)(PTE maximum amounts: For \$1,000,000 maximum credit, at least 10 but fewer than 25 qualified employees. For \$2,500,000 maximum credit, at least 25 but fewer than 50 qualified employees. For \$5,000,000 maximum credit, at least 50 qualified employees.)

One Maryland Economic Development Tax Credit*** Certified before July 1, 2018

[] Refundable [] Nonrefundable

- 33a. Total number of "qualified employees"
33b. If the amount on line 33a is less than 25, has the PTE maintained at least 25 qualified employees for at least 5 years?
[] Yes [] No

Enter Member's Distributive or Pro Rata share of the following:

- 34. Portion of PTE's income attributable to project
35. Non-project taxable income from PTE
36. Number of "qualified employees" multiplied by \$10,000
37. Amount of Maryland income tax required to be withheld from employees reported on line 33a of this form
38. Total eligible cumulative project costs (\$500,000 PTE minimum, \$5,000,000 PTE maximum.)
39. Total cumulative eligible start-up costs (\$500,000 PTE maximum)

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**PASS-THROUGH ENTITY
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NAME

FEIN

F. Withholding for Nonresident Sale of Real Property

1. Member's share of flow-through of a payment of withholding on Nonresident Sale of Real

Property payment from PTE1.

G. Additional Information

Final as of 09/25/2024