

MARYLAND
SCHEDULE K-1
(510/511)

PASS-THROUGH ENTITY
MEMBER'S INFORMATION



25510K099

2025

OR FISCAL YEAR BEGINNING 2025, ENDING

INFORMATION ABOUT THE PASS-THROUGH ENTITY (PTE)

PTE Name

PTE FEIN

Street Address

City

State

ZIP Code

+4

INFORMATION ABOUT THE MEMBER

Member Number

Member Name

Member's SSN/FEIN

Street Address

City

State

ZIP Code

+4

Resident? Yes No

Distributive or Pro Rata Share Percentage %

A. Member's Income

1. Distributive or pro rata share of income from federal Schedule K-1. 1. 00
2. Distributive or pro rata share allocable to Maryland (Nonresidents/Residents). 2. 00

B. Additions

1. Non-Maryland municipal interest and dividends 1. 00
2. Tax preference items 2. 00
3. Net decoupling modification 3. 00
4. Net decoupling modification from another PTE 4. 00
5. Other additions (Specify additions with amounts in part G of this form.) 5. 00

C. Subtractions

1. Income from U.S. obligations 1. 00
2. Work opportunity credit salary expense 2. 00
3. Net decoupling modification 3. 00
4. Net decoupling modification from another PTE 4. 00
5. Other subtractions (Specify subtractions with amounts in part G of this form.) 5. 00

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

1. Nonresident tax paid on member's behalf by this PTE (Form 510). 1. 00
2. Pass-through entity election tax paid on member's distributive or pro rata share of income by this PTE (Form 511). 2. 00
3. RESERVED. 3. XXXXXXXXX
4. Pass-through entity election tax paid on member's pro rata or distributive share of income by other PTEs for this entity's distributive or pro rata share of income (Form 511). 4. 00
5. Total (Add Lines 1 through 4.) See instructions on where to report the amount from this form. 5. 00
- Note:** Members with entries on Lines 2 and 4 are required to addback the amount of the credit total on Line 2 and 4 on their respective returns.

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

Nonrefundable Credits

1. Enterprise Zone Tax Credit*** 1. 00
2. Maryland Disability Employment Tax Credit*** 2. 00
3. Job Creation Tax Credit*** 3. 00
4. Community Investment Tax Credit*** 4. 00
5. Businesses that Create New Jobs Tax Credit. 5. 00
6. Credit for buyers of cybersecurity technology and/or cybersecurity services*** 6. 00

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

XXXXXXXXXX

Refundable Credits

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

XXXXXXXXXX

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

☐ Refundable ☐ Nonrefundable

- 29a. Total number of "qualified employees" 29a.
- 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. 30.
31. Amount of Maryland income tax required to be withheld from employees reported on line 29a of this form 31.
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.) 32.

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

☐ Refundable ☐ Nonrefundable

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

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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. 00

G. Additional Information

H. Net Capital Gain

(1) Federal Net Capital
Gain (All Beneficiaries)

(2) Maryland Net Capital Gain
(Nonresident Beneficiaries
Only)

(3) Non-Maryland Net
Capital Gain (Nonresident
Beneficiaries Only)

1. Net capital gain reported on member's federal Schedule K-1	.00	.00	.00
2. Net capital gain from the sale or exchange of the member's primary residence.	.00	.00	.00
3. Net capital gain from the sale or exchange of assets held in a tax-advantaged retirement savings plan.	.00	XXXXXXXX	.00
4. Net capital gain reported from the sale or exchange of cattle, horses, or breeding livestock.	.00	.00	.00
5. Net capital gain from the sale or exchange of land subject to a conservation, agricultural, or forest preservation easement (see instructions).	.00	.00	.00
6. Net capital gain from the sale or exchange of property used in a trade or business (see instructions).	.00	.00	.00
7. Net capital gain from the sale or exchange of affordable housing owned by a nonprofit organization.	.00	.00	.00

MEMBERS: include the amounts from Section H on Maryland Form 502CG or Form 504CG

I. Maryland Modifications

1. Member's share of Maryland addition modification from PTE's 500DM (Specify modification amounts)

Maryland Pass-Through Entity

(1) Depreciation deductions (l (Resident) or j (Nonresident))	(1)	.00
(2) NOL deductions (m (Resident) or k (Nonresident))	(2)	.00
(3) Original Issue Discounts (de)	(3)	.00
(4) Discharge of Business Indebtedness (cd)	(4)	.00
(5) Expensing Domestic R&E (da)	(5)	.00
(6) Business ATI Calculation (db)	(6)	.00
(7) IRC 168(n) Depreciation (dc)	(7)	.00

2. Member's share of Maryland subtraction modification from PTE's 500DM (Specify modification amounts)

(1) Depreciation deductions (bb)	(1)	.00
(2) NOL deductions (cc)	(2)	.00
(3) Original Issue Discounts (de)	(3)	.00
(4) Discharge of Business Indebtedness (cd)	(4)	.00
(5) Expensing Domestic R&E (da)	(5)	.00
(6) Business ATI Calculation (Reserved)	(6)	.00
(7) IRC 168(n) Depreciation (dc)	(7)	.00