



MARYLAND
FORM
510

**PASS-THROUGH ENTITY
INCOME TAX RETURN**



255100099

2025
\$

OR FISCAL YEAR BEGINNING _____ 2025, ENDING _____

► Federal Employer Identification Number (9 digits) FEIN Applied for Date (MMDDYY)

► Date of Organization or Incorporation (MMDDYY) ► Business Activity Code No. (6 digits)

Name

Current Mailing Address (PO Box, Number, Street and Apt. No)

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.)

City or Town

State

ZIP Code + 4

Foreign Country Name

Foreign Province/State/County

Foreign Postal Code

Do not write in this space.

► ME ► YE

TYPE OF ENTITY - Check the applicable box. ►

☐ S Corporation ☐ Partnership ☐ Limited Liability Company ☐ Business Trust

**Amended
Return** ☐

CHECK HERE - Check applicable box(es).

☐ Name has changed ☐ First filing of the entity ☐ Inactive entity ☐ Final Return ☐ 510C Filed
☐ This tax year's beginning and ending dates are different from last year's due to an acquisition or consolidation.

Complete this form if the pass-through entity ("PTE") is paying tax only on behalf of nonresident members and not electing to remit tax on all members' shares of income. If the PTE made an irrevocable election on Form 510/511D or 510/511E to remit tax with respect to all members' shares, STOP. You must file Form 511.

You may also use this form to request a refund of estimated payment(s) for tax paid on resident members' shares of income if the PTE has decided not to make the entity election.

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 ► 2. _____ 00

ALLOCATION OF INCOME

(To be completed by multistate PTEs 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. ► 3a. _____ 00

3b. Maryland apportionment factor from computation worksheet on Page 4 (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). ► 3b. _____ . _____



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NAME _____ FEIN _____

4. Distributive or pro rata share of income allocable to Maryland **4.** _____ **00****NOTE: Complete lines 5 through 19 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. ► **5.** _____ **00****6.** Distributive or pro rata share of income for nonresident individual members (Multiply line 4 by the percentage on line 5.) **6.** _____ **00****7.** Nonresident individual tax (Multiply line 6 by 6.50%.) **7.** _____ **00****8.** Special nonresident tax (Multiply line 6 by 2.25%.) **8.** _____ **00****9.** Total Maryland tax on individual members (Add lines 7 and 8.) **9.** _____ **00****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. ► **10.** _____ **00****11.** Distributive or pro rata share of income for nonresident entity members (Multiply line 4 by percentage on line 10.) **11.** _____ **00****12.** Nonresident entity tax (Multiply line 11 by 8.25%.) **12.** _____ **00****13.** Total nonresident tax (Add lines 9 and 12.) **13.** _____ **00****14.** Distributable cash flow limitation from worksheet. See instructions. If worksheet used, check here ► ☐ **14.** _____ **00****15.** Nonresident tax due (Enter the lesser of line 13 or line 14.) **15.** _____ **00****16a.** Estimated PTE nonresident tax paid with Form 510/511D ► **16a.** _____ **00****16b.** PTE nonresident tax paid with an extension request (Form 510/511E) ► **16b.** _____ **00****16c.** Credit for nonresident tax paid on behalf of the PTE by another PTE (**Attach Schedule K-1 (510/511)**) ► **16c.** _____ **00****16d.** If the PTE filing this return is a non-resident member of a PTE paying tax at the entity level, report the amount of credit for tax paid by the PTE paying tax at the entity level with regard to this entity's nonresident shares of income. (**Attach Schedule K-1 (510/511)**) ► **16d.** _____ **00****16e.** If the PTE filing this return is a resident member of a PTE paying tax at the entity level, report the amount of credit for tax paid by the PTE paying tax at the entity level with regard to this entity's resident shares of income. (**Attach Schedule K-1 (510/511)**) ► **16e.** _____ **00****16f.** Payment made with Form MW506NRS ► **16f.** _____ **00****16g.** If amending, total payments made with original plus additional tax paid after original was filed. ► **16g.** _____ **00****16h.** Total payments and credits (Add lines 16a through 16g.) ► **16h.** _____ **00****17.** Balance of tax due (If line 15 exceeds line 16h, enter the difference.) ► **17.** _____ **00****18.** Overpayment. (If line 16h exceeds line 15, enter the difference.) ► **18.** _____ **00****18a.** If amending, prior overpayment. (Total all refunds previously issued.) ► **18a.** _____ **00****19.** Interest and/or penalty from Form 500UP _____ or late payment interest
_____. **TOTAL** ► **19.** _____ **00****20.** Total nonresident balance due (Add lines 15, 18a, and 19. Subtract line 16h.) Pay in full with this return. ► **20.** _____ **00****NOTE: The total tax paid from lines 16h 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.)****21.** Amount of overpayment from original return to be applied to estimated tax for next year (not to exceed the net of lines 18 minus 18a and 19.) ► **21.** _____ **00****22.** Amount of overpayment TO BE REFUNDED. (Add lines 19 and 21, and subtract the total from line 18.) (If amending, subtract lines 18a and 19 from line 18.) ► **22.** _____ **00**



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NAME _____ FEIN _____

DIRECT DEPOSIT OF REFUND (see Instruction 9)

Verify that all account information is correct and clearly legible. If you are requesting direct deposit of your refund, complete the following.

▶ ☐ Check here if you authorize the State of Maryland to issue your refund by direct deposit.

▶ ☐ Check here if this refund will go to an account outside of the United States.

23a. Type of account: **23a.** ▶ ☐ Checking ☐ Savings

23b. Routing Number (9-digits): **23b.** ▶ _____

23c. Account Number: **23c.** ▶ _____

23d. Name as it appears on the bank account: _____

ADDITIONAL INFORMATION REQUIRED

1. Address of principal place of business in Maryland (if other than indicated on page 1): _____

2. Address at which tax records are located (if other than indicated on page 1): _____

3. Telephone number of pass-through entity tax department: _____

4. State of organization or incorporation: _____

5. 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 Comptroller of Maryland? ☐ 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.

6. Did the pass-through entity file employer withholding tax returns/forms with the Comptroller of Maryland for the last calendar year? ☐ Yes ☐ No

If a multistate operation, provide the following:

7. Is this entity a multistate corporation that is a member of a unitary group? ▶ ☐ Yes ☐ No

8. Is this entity a multistate manufacturing corporation with more than 25 employees? ▶ ☐ Yes ☐ No

SIGNATURE AND VERIFICATION

Check here ☐ if you authorize your preparer to discuss this return with us.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Signature of general partner, officer or member _____ Date _____

Title _____

Printed name of the Preparer/Firm's name _____

Signature of preparer other than taxpayer **(Required by Law)** _____

Street address of preparer or Firm's address _____

City, State, ZIP Code + 4 _____

Telephone number of preparer _____ **Preparer's PTIN (Required by Law)**

▶ _____

▶ _____
CODE NUMBERS (3 digits per line)

Make check or money order payable to Comptroller of Maryland. On your check or money order, in blue or black ink only, you must include the Federal Employer Identification Number, tax year, and tax type. Failure to include this information will delay the processing of your payment. Mail to:

Comptroller of Maryland, Revenue Administration Division
110 Carroll Street, Annapolis, Maryland 21411-0001



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NAME _____ FEIN _____

Schedule A - COMPUTATION OF APPORTIONMENT FACTOR (Applies only to multistate pass-through entities. See instructions.)

NOTE: Rental/leasing companies, financial institutions, transportation companies, and worldwide headquartered companies see instructions on Special Apportionment.		Column 1 TOTALS WITHIN MARYLAND	Column 2 TOTALS WITHIN AND WITHOUT MARYLAND	Column 3 DECIMAL FACTOR (Column 1 ÷ Column 2 rounded to six places)
1. Receipts	a. Gross receipts or sales less returns and allowances	00	00	
	b. Dividends	00	00	
	c. Interest	00	00	
	d. Gross rents	00	00	
	e. Gross royalties	00	00	
	f. Capital gain net income	00	00	
	g. Other income (Attach schedule.)	00	00	
	h. Total receipts (Add lines 1(a) through 1(g), for Columns 1 and 2.)	00	00	

Report this factor on line 4 unless you use a special apportionment formula or alternative apportionment formula.

2. Property	a. Inventory	00	00	
	b. Machinery and equipment	00	00	
	c. Buildings	00	00	
	d. Land	00	00	
	e. Other tangible assets (Attach schedule.)	00	00	
	f. Rent expense capitalized (multiply by eight)	00	00	
	g. Total property (Add lines 2a through 2f, for Columns 1 and 2.)	00	00	
3. Payroll	a. Compensation of officers	00	00	
	b. Other salaries and wages	00	00	
	c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2.)	00	00	

4. Maryland apportionment factor Enter amount from Line 1 Column 3. If an alternative apportionment formula or a special apportionment formula is used, enter the alternative or special apportionment factor here. (If factor is zero, enter .000001 on line 3b, page 1.)

► ☐ **Check here if special apportionment or alternative apportionment formula is used.**



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NAME _____ FEIN _____

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.)	Distributive or pro rata share of tax credit (See Instructions.)
			Resident	Non- Resident			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
SUBTOTAL from additional Form 510 Schedule B for individual members							
TOTAL:							

FINAL AS OF 10/15/25

You must file
Form 510
electronically
to pass on
business tax
credits from
Form 500CR
and/or
Form 502S to
your members.





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NAME _____ FEIN _____

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.)	Distributive or pro rata share of tax credit (See Instructions.)
			Resident	Non- Resident			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
SUBTOTAL from additional Form 510 Schedule B for fiduciary members							
TOTAL:							

FINAL AS OF 10/15/25

You must file
Form 510
electronically
to pass on
business tax
credits from
Form 500CR
and/or
Form 502S to
your members.





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NAME _____ FEIN _____

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.)	Distributive or pro rata share of tax credit (See Instructions.)
			YES	NO			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
SUBTOTAL from additional Form 510 Schedule B for PTE members							
TOTAL:							

FINAL AS OF 10/15/25

**You must file
Form 510
electronically
to pass on
business tax
credits from
Form 500CR
and/or
Form 502S to
your members.**





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NAME _____ FEIN _____

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 or pro rata share of income (See Instructions.)	Distributive or pro rata share of tax paid (See Instructions.)	Distributive or pro rata share of tax credit (See Instructions.)
			YES	NO			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
SUBTOTAL from additional Form 510 Schedule B for corporate members							
TOTAL:							

FINAL AS OF 10/15/25

You must file
Form 510
electronically
to pass on
business tax
credits from
Form 500CR
and/or
Form 502S to
your members.

