



215110099

OR FISCAL YEAR BEGINNING _____ 2021, ENDING _____

Amended Return []

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

Do not write in this space.

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

ME YE

Print Using Blue or Black Ink Only

Name
Current Mailing Address (PO Box, number, street and apt. no)
Maryland County
Current Mailing Address Line 2 (Apt No., Suite No., Floor No.)
City, Town or Taxing Area
City or Town State ZIP Code + 4
Foreign Country Name Foreign Province/State/County
Foreign Postal Code

TYPE OF ENTITY - Check the applicable box.
[] S Corporation [] Partnership [] Limited Liability Company [] Business Trust

CHECK HERE - Check applicable box(es).
[] Name or address 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.

Check here if electing to remit tax on all members' shares of income.
1. Number of members:
a. Individual (including fiduciary) residents of Maryland
b. Individual (including fiduciary) nonresidents
c. Nonresident and resident entities
d. Others (see instructions)
e. Total
2. Pass-through entity taxable income (See instructions).
Unistate entities also enter this amount on line 4. 2. 00

ALLOCATION OF INCOME
Multistate pass-through entities must complete Line 3a. or 3b. Unistate entities 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.

Entity Tax Calculation
4. Pass-through entity taxable income allocable to Maryland 4. 00
NOTE: Complete lines 5a. through 19 only if there is an entry on line 1a. through line 1d. (Investment partnerships see Specific Instructions). (Check instructions)



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NAME _____ FEIN _____

- 5a. Percentage of ownership by individual members shown on lines 1a and 1b (or profit/loss percentage, if applicable) 5a.
5b. Percentage of ownership by entity members shown on line 1c (or profit/loss percentage, if applicable) 5b.
5c. Add Lines 5a and 5b 5c.
6. Pass-through entity taxable income for individual members (Multiply line 4 by the percentage on line 5a.) 6.
7. Total Individual members' pass-through entity election tax (Multiply line 6 by 8%.) 7.
8. Pass-through entity taxable income for entity members (Multiply line 4 by percentage on line 5b.) 8.
9. Entity members' pass-through entity election tax (Multiply line 8 by 8.25%.) 9.
10. Total pass-through entity election tax (Add lines 7 and 9.) 10.
11. Distributable cash flow limitation from worksheet. See instructions. If worksheet used, check here 11.
12. Pass-through entity election tax due (Enter the lesser of line 10 or line 11.) 12.
13a. Estimated tax paid with Form 510D and MW506NRS 13a.
13b. Tax paid with an extension request on Form 510E. 13b.
13c. Credit for tax paid by another pass-through entity (Attach Maryland Schedule K-1 (510).) 13c.
13d. If amending, total payments made with original plus additional tax paid after original was filed. 13d.
13e. Total payments and credits (Add lines 13a through 13d.) 13e.
14. Balance of tax due (If line 12 exceeds line 13e, enter the difference.) 14.
15. Overpayment (If line 13e exceeds line 12, enter the difference.) 15.
15a. If amending, prior overpayment (Total all refunds previously issued.) 15a.
16. Interest and/or penalty from Form 500UP _____ or late payment interest _____ 16.
17. Total balance due (Add lines 12, 15a and 16. Subtract line 13e.) 17.
NOTE: The total tax paid on line 12 is to be reported either on the composite return or on the returns of members. Nonresident entity and fiduciary members cannot file a composite return or be included in the composite return filed by nonresident individual members. (See instructions.)
18. Amount of overpayment from original return to be applied to estimated tax for 2022 (not to exceed the net of lines 15 minus 15a and 16.) 18.
19. Amount of overpayment TO BE REFUNDED (Add lines 16 and 18, and subtract the total from line 15.) (If amending subtract lines 15a and 16 from line 15.) 19.

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 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



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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, manufacturing companies and worldwide headquartered 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 Multiply factor on line 1A, Column 3 times 5. Disregard this line if special apportionment formula is used.
2. Property			
a. Inventory			
b. Machinery and equipment			
c. Buildings			
d. Land			
e. Other tangible assets (Attach schedule.)			
f. Rent expense capitalized (multiply 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 eight 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.)		

▶ **Check here if special apportionment formula is used.**



21511B099

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 511 Schedule B for individual members						
TOTAL:						

You must file Form 511 electronically to pass on business tax credits from Form 500CR and/or Form 502S to your members.

Draft as of 1/20/21



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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						
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10						
11						
12						
13						
14						
15						
16						
SUBTOTAL from additional Form 511 Schedule B for fiduciary members						
TOTAL:						

You must file Form 511 electronically to pass on business tax credits from Form 500CR and/or Form 502S to your members.

Draft as of 12/20/21



21511B299

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 511 Schedule B for PTE members						
TOTAL:						

You must file Form 511 electronically to pass on business tax credits from Form 500CR and/or Form 502S to your members.

Draft as of 7/20/21



21511B399

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 511 Schedule B for corporate members						
TOTAL:						

You must file Form 511 electronically to pass on business tax credits from Form 500CR and/or Form 502S to your members.

Draft as of 7/20/21