

MARYLAND FORM  
510/511E

APPLICATION FOR  
EXTENSION TO FILE  
PASS-THROUGH ENTITY  
INCOME TAX RETURN



22510E099

2022

OR FISCAL YEAR BEGINNING [ ] 2022, ENDING [ ]

[ ]

Federal Employer Identification Number (9 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

For Office Use Only			
ME	YE	EC	EC
[ ]	[ ]	[ ]	[ ]



IF NO TAX IS DUE WITH THIS EXTENSION, DO NOT MAIL THIS PAPER FORM, INSTEAD FILE THE EXTENSION AT: www.marylandtaxes.gov OR CALL 410-260-7829 FROM CENTRAL MARYLAND OR 1-800-260-3664 FROM ELSEWHERE TO TELEFILE THIS FORM.

TYPE OF ENTITY - Check the applicable box. ▶

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

IMPORTANT: Composite Return filers use Form EL102B (See instructions).

Check here if you are a first time filer or your mailing address has changed

Check here if electing to remit tax with respect to all members' shares.

INSTRUCTIONS FOR TAX PAYMENT WORKSHEET

Line 1 - Tax liability Enter the total amount of nonresident or Electing PTE tax the pass-through entity is expected to owe. Use Form 510 or Form 511 as a worksheet.

Line 2 - Estimated tax payments Enter the total amount of Maryland estimated tax paid with Form 510/511D for the tax year.

Line 3 - Tax due Subtract line 2 from line 1 and enter the result. This is the tax to be paid with the application for extension.

TAX PAYMENT WORKSHEET

1.	Tax liability	1.	[ ]	.00
2.	Estimated tax/local tax payments	2.	[ ]	.00
3.	Tax due - Subtract line 2 from line 1	3.	[ ]	.00
TAX PAID WITH THIS EXTENSION			▶ \$	[ ] .00

IF NO TAX IS DUE WITH THIS EXTENSION, DO NOT MAIL THIS PAPER FORM UNLESS IT IS THE FIRST FILING OF THE ENTITY, INSTEAD FILE THE EXTENSION AT: www.marylandtaxes.gov OR CALL 410-260-7829 FROM CENTRAL MARYLAND OR 1-800-260-3664 FROM ELSEWHERE TO TELEFILE THIS FORM.

**Purpose of Form** Maryland law provides for an extension of time to file the pass-through entity income tax return (Form 510) or the electing pass-through entity income tax return (Form 511), but not to pay the tax due. Use Form 510/511E to remit any tax that may be due. Also use Form 510/511E if this is the first filing of the entity, even if no tax is due.

**Note: Do not use this form for:**

- Corporations (except S corporations);
- Entities filing a Composite Return; or,
- Employer withholding tax.

**General Requirements** Extensions are allowable for up to seven months from the original due date for S corporations and up to six months from the original due date for all other pass-through entities. An automatic extension will be granted if Form 510/511E is filed by the original due date.

- **If no tax is due** - File the extension online or telefile. You must use Form 510/511E if this is the first filing of the entity.
- **If tax is due** - Make full payment by using Form 510/511E.

**Do not mail the Form 510/511E if, after completing the Tax Payment Worksheet, no additional tax is due.** Instead, you may telefile or file on our website unless this is the first filing of the pass-through entity. However, if an unpaid liability is disclosed when the return is filed, penalty and interest charges may be due in addition to the tax.

**When to file** File Form 510/511E by the 15th day of the fourth month following the close of the tax year for all pass-through entities.

**Name, Address and Other Information** Type or print the required information in the designated area.

Enter the exact pass-through entity name and continue with any "Trading As" (T/A) name, if applicable.

Enter the Federal Employer Identification Number (FEIN). If a FEIN has not been secured, enter "APPLIED FOR" followed by the date of application. If a FEIN has not been applied for, do so immediately.

Check the applicable box for type of entity.

**Tax Year or Period** Enter the beginning and ending dates of the tax year in the space provided if the tax year is other than a calendar year.

The same tax year or period used for the federal return must be used for Form 510/511E.

**How to file** Complete the Tax Payment Worksheet.

If line 3 is zero, file in one of the following ways:

- 1) **Telefile** Request an automatic extension by calling 1-800-260-3664 or from Central Maryland 410-260-7829 to telefile this form. Be sure to have the form available when making this call.  
**NOTE:** Telefile service is available 24 hours a day, 7 days a week. Calling during non-peak hours will make it easier to file.
- 2) **Internet** File the extension at **www.marylandtaxes.gov/online-services/business.php** If filed by Internet, do not mail 510/511E; retain it with the company's records.
- 3) **Filing electronically using Modernized Electronic Filing (MeF) method** (software provider must be approved by the IRS and Revenue Administration Division). **If filed electronically, do not mail 510/511E; retain it with the company's records.**
- 4) **First filing of entity** Mail Form 510/511E.

If line 3 shows an amount due, file in one of the following ways:

- 1) **Filing electronically using Modernized Electronic Filing (MeF) method** (software provider must be approved by the IRS and Revenue Administration Division). **If filed electronically, do not mail 510/511E; retain it with company's records.**
- 2) **Payment by check or money order** - Complete Form 510/511E and mail to:

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

**Payment Instructions** Include a check or money order made payable to **Comptroller of Maryland**. All payments must indicate the FEIN, type of tax and tax year beginning and ending dates. **DO NOT SEND CASH.**