



225110099

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2022, ENDING \_\_\_\_\_

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

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

Print Using Blue or Black Ink Only

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 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.

This Form is used by PTEs that elect 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.

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. 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).

Entity Tax Calculation

4. Pass-through entity taxable income allocable to Maryland

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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- 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 510/511D and MW506NRS. . . . . ▶ 13a. \_\_\_\_\_
13b. Tax paid with an extension request on Form 510/511E . . . . . ▶ 13b. \_\_\_\_\_
13c. Credit for tax paid by another pass-through entity (Attach Maryland Schedule K-1 (510/511).) ▶ 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 2023 (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. \_\_\_\_\_

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.

20a. Type of account: . . . . . ▶  Checking  Savings

20b. Routing Number (9-digits): . . . . . ▶ \_\_\_\_\_

20c. Account Number: . . . . . ▶ \_\_\_\_\_

20d. Name as it appears on the bank account: \_\_\_\_\_



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**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

**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	Printed name of the Preparer/Firm's name
Title		Signature of preparer other than taxpayer <b>(Required by Law)</b>
		Street address of preparer or Firm's address
		City, State, ZIP Code + 4
	Telephone number of preparer	▶ Preparer's PTIN <b>(Required by Law)</b>
		▶ CODE NUMBERS (3 digits per line)

**Make checks payable to and mail to:**  
Comptroller Of Maryland, Revenue Administration Division  
110 Carroll Street, Annapolis, Maryland 21411-0001  
(Write Your Federal Employer Identification Number On Check Using Blue Or Black Ink.)



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

<b>NOTE:</b> Rental/leasing companies, financial institutions, transportation companies, and worldwide headquartered companies see instructions on Special Apportionment.	<b>Column 1 TOTALS WITHIN MARYLAND</b>	<b>Column 2 TOTALS WITHIN AND WITHOUT MARYLAND</b>	<b>Column 3 DECIMAL FACTOR (Column 1 ÷ Column 2 rounded to six places)</b>
<b>1. Receipts</b>			
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 1(a) through 1(g), for Columns 1 and 2.) . . . . .			. . . . . ◀

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

<b>2. Property</b>			
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.) . . . . .			. . . . . ◀
<b>3. Payroll</b>			
a. Compensation of officers . . . . .			
b. Other salaries and wages . . . . .			
c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2.) . . . . .			. . . . . ◀

**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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**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						
<b>TOTAL:</b>						

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



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**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 511 Schedule B for fiduciary members						
<b>TOTAL:</b>						

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



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**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						
<b>TOTAL:</b>						

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



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**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						
<b>TOTAL:</b>						

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