S10/511D DECLARATION OF   ESTIMATED INCOME TAX   OR FISCAL YEAR BEGINNING 2023, ENDING Federal Employer Identification Number (9 digits)				<b>GH ENTIT</b>							20	23
OK FISCAL YEAR BEGINNING       2023. ENDING         Potent Employer Identification Number (vienes)         Proferst Employer Identification Number (vienes)         Corrent Melling Address Line 1 [bitst line, vid Strapt Names or VE Bot]         Corrent Melling Address Line 1 [bitst line, vid Strapt Names or VE Bot]         Corrent Melling Address Line 1 [bitst line, vid Strapt Names or VE Bot]         Corrent Melling Address Line 1 [bitst line, vid Strapt Names or VE Bot]         Corrent Melling Address Line 1 [bitst line, vid Strapt Names or VE Bot]         Corrent Melling Address Line 1 [bitst line, vid Strapt Names or VE Bot]         Corrent Melling Address Line 1 [bitst line, vid Strapt Names or VE Bot]         Corrent Melling Address Line 1 [bitst line, vid Strapt Names or VE Bot]         USE THIS FORM TO REMIT ANY ESTIMATED PAYMENT DUE AT THIS TIME, JF FORMS ARE NEEDED TO MAKE         ADDITIONAL INSTALLMENTS OF THE CURRENT TAX YEAR, SEE THE INSTRUCTIONS FOR MORE INFORMATION.         TYPE OF ENTITY - Check the applicable box:         S Corporation       Partnership         S Corporation       Partnership         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.         ESTIMATED TAX WORKHEED       1.         S Estimated on nonresident individual members (including fiduciaries)       1.         explandent tax linbiti												
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City or lown  State ZIP Code  44  For eign Country Name  For Office Use Only  Foreign Country Name  Foreign Country Name  For Office Use Only  Foreign Country Name  Foreign Country Name  For Office Use Only  Foreign Country Name  Foreign Country Name Foreign Country Foreign Foreign Country Foreign Country Foreign Country Name Foreign Countr												
Foreign Fourier/Y Name       For Office Use Only         Foreign Postal Code       NE       YE       FC       EC         USE THIS FORM TO REMIT ANY ESTIMATED PAYMENT DUE AT THIS TIME. IF FORMS ARE NEEDED TO MAKE ADDITIONAL INSTALLMENTS OF THE CURRENT TAX YEAR, SEE THE INSTRUCTIONS FOR MORE INFORMATION.         TYPE OF ENTITY - Check the applicable box.       S Corporation       Partnership       Umited Liability Company       Business Trust         IMPORTANT: Review the instructions before completing the form. If you are using this form for subsequent estimated payments, you do not need to complete this worksheet if you previously bave calculated the amount you need to pay each quarter.         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.         ESTIMATED TAX WORKSHEET       .       .       .       .         .       Taxable income of nonresident individual members (including fiduciaries) aspected for the tax year BEGINNING in 2023	Current M	ailing Address Line 2 (Apt No.,	Suite No., Floor No.)									
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## MARYLAND FORM PASS-THROUGH ENTITY 510/511D DECLARATION OF ESTIMATED INCOME TAX INSTRUCTIONS

**Purpose of Form** Form 510/511D is used by a pass-through entity (PTE) to declare and remit estimated tax for nonresidents. The PTE may elect to declare and remit estimated tax on behalf of resident members.

**Election to Pay Tax for All Members at the Entity Level** Effective July 1, 2021, PTEs may elect to pay tax for all members at the entity level. For electing PTEs, the tax is the top marginal state tax of 5.75% plus the lowest local income tax rate of 2.25% of members' pass-through entity taxable income. For entity members the tax is 8.25% of the electing PTEs taxable income.

**General Requirements** PTEs are required to pay tax on behalf of all nonresident members. For nonresident members that are individuals or nonresident fiduciaries, the tax is 5.75% in addition to the special nonresident tax of 2.25% of the nonresident member's distributive or pro rata share of income. For nonresident entity members, the tax is 8.25% of the nonresident member's distributive or pro rata share of income. A nonresident entity is an entity that is not formed under the laws of Maryland; and is not qualified by, or registered with the Department of Assessments and Taxation to do business in Maryland. The amount of tax due may be limited based on the distributable cash flow limitation. The Distributable Cash Flow Limitation worksheet is available in our PTE income tax instructions, which can be downloaded at **www.marylandtaxes.gov**.

Certain PTEs meeting certain reporting requirements are exempt from the requirement to pay nonresident tax on behalf of their nonresident members. See instructions for Form 510 for more information.

When the tax is expected to exceed \$1,000 for the tax year the PTE must make quarterly estimated payments. The total estimated tax payments for the year must be at least 90% of the tax developed for the current tax year or 110% of the tax that was developed for the prior tax year to avoid interest and penalty.

In the case of a short tax period, the total estimated tax required is the same as for a regular tax year: 90% of the tax that was developed for the current (short) tax year or 110% of the tax that was developed for the prior tax year. The minimum estimated tax for each of the installment due dates is the total estimated tax required divided by the number of installment due dates occurring during the short tax year. However, if the pass-through entity has a short tax period of less than 4 months, it does not have to pay estimated tax nor file Form 510/511D.

Maryland law provides for the accrual of interest and imposition of penalty for failure to pay any tax when due.

If it is necessary to amend the estimate, recalculate the amount of estimated tax required using the estimated tax worksheet provided. Adjust the amount of the next installment to reflect any previous underpayment or overpayment. The remaining installments must be at least 25% of the amended estimated tax due for the year.

The PTE must issue a statement (Maryland Schedule K-1 (510/511)) to each member showing the amount of tax paid for the members or on their behalf. Members must include the statement with their own income tax returns (Form 500, 502, 504, 505, 511, or 510) to claim credit for taxes paid.

**When to File** File Form 510/511D on or before the 15th day of the 4th, 6th, 9th and 12th months following the beginning of the tax year or period for S corporations or by the 4th, 6th, 9th and 13th months following the beginning of the tax year for partnerships, LLCs and business trusts.

**Tax Year or Period** The tax year is shown at the top of Form 510/511D. The form used for filing must reflect the preprinted tax year in which the PTE's tax year begins.

If the tax year of the PTE is other than a calendar year, enter the beginning and ending dates of the fiscal year in the space provided at the top of Form 510/511D.

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

Enter the exact PTE name with any "Trading As" (T/A) name if applicable.

Enter the Federal Employer Identification Number (FEIN). If the 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.

Filing electronically using Modernized Electronic Filing method (MeF) (software provider must be approved by the IRS and Revenue Administration Division). If filed electronically, do not mail 510/511D; retain it with company's records.

If you need to make additional payments for the current tax year you may file electronically or visit **www.marylandtaxes.gov** and download another Form 510/511D.

**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**.

**Mailing Instructions** Mail the completed Form 510/511D and payment to:

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