

**MARYLAND SCHEDULE K-1 (510) PASS-THROUGH ENTITY MEMBER'S INFORMATION**



15510K049

**2015**

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2015, ENDING \_\_\_\_\_

**INFORMATION ABOUT THE PASS-THROUGH ENTITY (PTE)**

PTE Name \_\_\_\_\_ PTE FEIN \_\_\_\_\_

Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ +4 \_\_\_\_\_

**INFORMATION ABOUT THE MEMBER**

Member Number \_\_\_\_\_ Member Name \_\_\_\_\_ Member's SSN/FEIN \_\_\_\_\_

Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ +4 \_\_\_\_\_

Resident?  Yes  No Distributive or Pro Rata Share Percentage \_\_\_\_\_ %

**A. Member's Income**

- 1. Distributive or pro rata share of income from federal Schedule K-1 . . . . . 1. \_\_\_\_\_ . \_\_\_\_\_
- 2. Distributive or pro rata share allocable to Maryland (Nonresidents only) . . . . . 2. \_\_\_\_\_ . \_\_\_\_\_

**B. Additions**

- 1. Non-Maryland municipal interest and dividends . . . . . 1. \_\_\_\_\_ . \_\_\_\_\_
- 2. Tax preference items . . . . . 2. \_\_\_\_\_ . \_\_\_\_\_
- 3. Net decoupling modification . . . . . 3. \_\_\_\_\_ . \_\_\_\_\_
- 4. Net decoupling modification from another PTE . . . . . 4. \_\_\_\_\_ . \_\_\_\_\_
- 5. Other additions (Specify additions with amounts in part F of this form.) . . . . . 5. \_\_\_\_\_ . \_\_\_\_\_

**C. Subtractions**

- 1. Income from U.S obligations . . . . . 1. \_\_\_\_\_ . \_\_\_\_\_
- 2. Work opportunity credit salary expense . . . . . 2. \_\_\_\_\_ . \_\_\_\_\_
- 3. Net decoupling modification . . . . . 3. \_\_\_\_\_ . \_\_\_\_\_
- 4. Net decoupling modification from another PTE . . . . . 4. \_\_\_\_\_ . \_\_\_\_\_
- 5. Other subtractions (Specify subtractions with amounts in part F of this form.) . . . . . 5. \_\_\_\_\_ . \_\_\_\_\_

**D. Nonresident Tax - Enter the member's distributive or pro rata share**

- 1. Nonresident tax paid by this PTE . . . . . 1. \_\_\_\_\_ . \_\_\_\_\_
- 2. Nonresident tax paid by other PTEs on behalf of this entity . . . . . 2. \_\_\_\_\_ . \_\_\_\_\_
- 3. Total (Add lines 1 and 2. Members: Include this amount on Form 500, line 15f; Form 502CR, Part L, line 5; Form 504, line 29; Form 505, line 45; Form 510, line 16c.) . . . . . 3. \_\_\_\_\_ . \_\_\_\_\_

**E. Credits (\*\*\*)Required documentation or certification must be attached.)**

**Nonrefundable Credits**

- 1. Enterprise Zone Tax Credit\*\*\* . . . . . 1. \_\_\_\_\_ . \_\_\_\_\_
- 2. Maryland Disability Employment Tax Credit . . . . . 2. \_\_\_\_\_ . \_\_\_\_\_
- 3. Job Creation Tax Credit\*\*\* . . . . . 3. \_\_\_\_\_ . \_\_\_\_\_
- 4. Community Investment Tax Credit\*\*\* . . . . . 4. \_\_\_\_\_ . \_\_\_\_\_
- 5. Businesses that Create New Jobs Tax Credit . . . . . 5. \_\_\_\_\_ . \_\_\_\_\_
- 6. Qualified Vehicle Tax Credit\*\*\* . . . . . 6. \_\_\_\_\_ . \_\_\_\_\_
- 7. Employer-Provided Long-Term Insurance Tax Credit . . . . . 7. \_\_\_\_\_ . \_\_\_\_\_
- 8. Security Clearance Cost Tax Credit\*\*\* . . . . . 8. \_\_\_\_\_ . \_\_\_\_\_
- 9. Small Business First-Year Leasing Security Clearance Costs Tax Credit\*\*\* . . . . . 9. \_\_\_\_\_ . \_\_\_\_\_
- 10. Research and Development Tax Credit\*\*\* . . . . . 10. \_\_\_\_\_ . \_\_\_\_\_
- 11. Commuter Tax Credit . . . . . 11. \_\_\_\_\_ . \_\_\_\_\_
- 12. Maryland-Mined Coal Tax Credit\*\*\* . . . . . 12. \_\_\_\_\_ . \_\_\_\_\_



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NAME \_\_\_\_\_ FEIN \_\_\_\_\_

- 13. Oyster Shell Recycling Tax Credit\*\*\* .....13. \_\_\_\_\_ . \_\_\_\_
- 14. Bio-Heating Oil Tax Credit\*\*\* .....14. \_\_\_\_\_ . \_\_\_\_
- 15. Cellulosic Ethanol Technology Research & Development Tax Credit\*\*\* .....15. \_\_\_\_\_ . \_\_\_\_
- 16. Wineries and Vineyards Tax Credit\*\*\* .....16. \_\_\_\_\_ . \_\_\_\_
- 17. Endow Maryland Tax Credit\*\*\* .....17. \_\_\_\_\_ . \_\_\_\_

**Refundable Credits**

- 18. Cybersecurity Investment Incentive Tax Credit\*\*\* .....18. \_\_\_\_\_ . \_\_\_\_
- 19. Film Production Activity Tax Credit\*\*\* .....19. \_\_\_\_\_ . \_\_\_\_
- 20. Biotechnology Investment Incentive Tax Credit\*\*\* .....20. \_\_\_\_\_ . \_\_\_\_
- 21. Clean Energy Incentive Tax Credit\*\*\* .....21. \_\_\_\_\_ . \_\_\_\_
- 22. Health Enterprise Zone Hiring Tax Credit\*\*\* .....22. \_\_\_\_\_ . \_\_\_\_
- 23. Small Business Research & Development Tax Credit\*\*\* .....23. \_\_\_\_\_ . \_\_\_\_
- 24. Maryland Sustainable Communities Tax Credit\*\*\* .....24. \_\_\_\_\_ . \_\_\_\_

**One Maryland Economic Development Tax Credit\*\*\***

Refundable       Nonrefundable

- 25a. Total number of "qualified employees" .....25a. \_\_\_\_\_
- 25b. If the amount on line 25a is less than 25, has the PTE maintained at least 25 qualified employees for at least 5 years?  Yes     No
- 26. Tax year in which the project was put into service .....26. \_\_\_\_\_
- Enter Member's Distributive or Pro Rata share of the Following:
- 27. Portion of PTE's income attributable to project .....27. \_\_\_\_\_ . \_\_\_\_
- 28. Non-project taxable income from PTE .....28. \_\_\_\_\_ . \_\_\_\_
- 29. Number of "qualified employees" multiplied by \$10,000 .....29. \_\_\_\_\_ . \_\_\_\_
- 30. Amount of Maryland income tax required to be withheld from employees reported on line 25a of this form .....30. \_\_\_\_\_ . \_\_\_\_
- 31. Total eligible cumulative project costs (\$500,000 PTE minimum, \$5,000,000 PTE maximum.) . . .31. \_\_\_\_\_ . \_\_\_\_
- 32. Total cumulative eligible start-up costs (\$500,000 PTE maximum) . . . . .32. \_\_\_\_\_ . \_\_\_\_

**F. Additional Information**

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**General Instructions**

Use Maryland Schedule K-1 (510) to report the distributive or pro rata share of the member's income, additions, subtractions, nonresident tax, and credits allocable to Maryland.

**Specific Instructions**

Enter the fiscal year used by the pass-through entity in the header of this form, if the pass-through entity is not using a calendar year.

**Information about the Pass-Through Entity**

Enter the name, address, and Federal Employer Identification Number (FEIN).

**Information about the Member**

Enter the name, address, Social Security Number/Federal Employer Identification Number (FEIN), residency information, and percentage of distributive or pro rata share.

**Section A. Member's Income**

- Line 1** - Enter federal distributive or pro rata share of income from federal Schedule K-1.
- Line 2** - Enter nonresident member's distributive or pro rata share allocable to Maryland.

**Section B. Additions**

Enter member's distributive or pro rata share of additions.

**Section C. Subtractions**

Enter member's distributive or pro rata share of subtractions.

**Section D. Nonresident Tax**

- Line 1** - Complete only if member is a nonresident. Enter the member's distributive or pro rata share of any nonresident tax paid on behalf of the member by this pass-through entity. This line is the member's distributive or pro rata share of Maryland Form 510, lines 16a, 16b, and the additional tax paid with the return.

- Line 2** - Enter the member's distributive or pro rata share of any nonresident tax paid on behalf of this entity by other pass-through entities. This line is the member's distributive or pro rata share of Maryland Form 510, line 16c.

- Line 3** - Add lines 1 and 2 and enter total on line 3.  
Members: Include this amount on Form 500, line 15f; Form 502CR, Part L, line 5; Form 504, line 29; Form 505, line 45; Form 510, line 16c.

**Section E. Credits**

**Nonrefundable** - The PTE will enter the member's distributive or pro rata share of amount of any business tax credits reported on the Maryland Form 500CR section of its electronic return. The PTE member will report the share of credit on Form 500CR or Form 504CR (if the PTE member is a fiduciary taxpayer.)

**Refundable** - The PTE will enter the member's distributive or pro rata share of amount of any business tax credits from Maryland Form 500CR or Form 502S (See exception for One Maryland Economic Development Tax Credit below.). The PTE member will report the share of credit on Form 500CR or Form 504CR (if the PTE member is a fiduciary taxpayer.)

**One Maryland Economic Development Tax Credit** - See Part P of Maryland Form 500CR Instructions for more information. If the PTE is a qualified business eligible to pass on a **refundable** One Maryland Economic Development Tax Credit, check the box for Refundable. If the PTE is a qualified business which is eligible to pass on only the **nonrefundable** portion of the One Maryland Economic Development Tax Credit, check the box for Nonrefundable.

**Section F. Additional Information**

The PTE will enter any other additions or subtractions from section B, line 5 or C, line 5 with amounts, as well as any other information needed to complete the member's return. For example, additional information may include Oil Depletion Allowance or Domestic Production Activities Deduction.

**Note:** All taxpayers, other than fiduciaries, must file their return electronically to claim or pass on a business income tax credit from Form 500CR. In addition, Corporations and Pass-through Entities must file their returns electronically to claim or pass on a Sustainable Communities Tax Credit from Form 502S.