



23510E049

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2023, 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: 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

MANDATORY: You must select either Box A or Box B. The choice you make on your first filing of the tax year is irrevocable for the tax year.

If the 510/511E is your first filing of the tax year, you must select either Box A or Box B, and the choice you make is irrevocable for the tax year.

Box A: Check here if PTE has made the irrevocable election for Tax Year 2023 to remit tax with respect to all members' shares. See instructions.

Box B: Check here if paying tax only on behalf of nonresident members.

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
2. Estimated tax/local tax payments
3. Tax due - Subtract line 2 from line 1


TAX PAID WITH THIS EXTENSION ▶ \$

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: 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.

 **Irrevocable Election Checkboxes** For tax years beginning after December 31, 2022, the election must be made, if at all, with the first filing of the tax year. Entities must check either Box A to indicate they are electing to pay tax at the entity level with respect to all members' shares or Box B to indicate they are paying tax only on behalf of nonresident members. An entity that checks Box A must file Form 511 as the year-end return. An entity that checks Box B must file Form 510 as the year-end return. Unless this extension is the first filing made for this tax year, the same box that was checked on previous filings must be checked for this extension. If this is your first filing and neither box is checked, the Comptroller will deem you to have chosen to pay tax only on behalf of nonresident members, and that decision will be irrevocable. If this is your first filing and both boxes are checked in error, the Comptroller will deem you have elected to pay tax at the entity level with respect to all members' shares, and that decision will be irrevocable.

**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.

**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. The PTE election is made irrevocably with the first payment of each tax year.

**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 [marylandtaxes.gov/online-services/business.php](https://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 Make check or money order payable to Comptroller of Maryland. On your check or money order, in blue or black ink only, you must include the Federal Employer Identification Number, tax year, and tax type. Failure to include this information will delay the processing of your payment. DO NOT SEND CASH.**