

Purpose of Form Maryland law provides for an extension of time to file the pass-through entity income tax return (Form 510), but not to pay the tax due. Use Form 510E to remit any tax that may be due. Also use Form 510E 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) or to remit 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 510E is filed by the original due date.

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

Do not mail the Form 510E if, after completing the Tax Payment Worksheet, no additional tax is due. Instead, you may telefile or file on our Web site 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 510E by the 15th day of the third month following the close of the tax year or period for an S corporation or by the 15th day of the fourth month for all other 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 510E.

How to file Complete the Tax Payment Worksheet on page 1.

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

- 1) **Telefile** Request an automatic extension by calling 410-260-7829 from Central Maryland or 1-800-260-3664 from elsewhere to telefile this form. Please 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.com and look for Online Services/Services for Business. If filed by Internet, do not mail 510E; retain it with the company's records.
- 3) Filing electronically using Modernized Electronic Filing method (software provider must be approved by the IRS and Revenue Administration Division). **If filed electronically, do not mail 510E; retain it with the company's records.**
- 4) **First filing of entity** Mail Form 510E.

If line 3 shows an amount due.

- 1) Filing electronically using Modernized Electronic Filing method (software provider must be approved by the IRS and Revenue Administration Division). **If filed electronically, do not mail 510E; retain it with company's records.**
- 2) **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.**

Mail payment and completed Form 510E to:

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