

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85

MARYLAND
FORM
504

FIDUCIARY INCOME
TAX RETURN



185040099

2018

\$

OR FISCAL YEAR BEGINNING [] 2018, ENDING []

[]

Federal Employer Identification Number (9 digits)

[]

Name of Estate or Trust

[]

Name and Title of Fiduciary

[]

Current Mailing Address of Fiduciary - Line 1 (Street No. and Street Name or PO Box)

[]

Current Mailing Address of Fiduciary - Line 2 (Apt No., Suite No., Floor No.)

[]

City or Town

[]

State

[]

ZIP Code

[]

+4

TYPE OF ENTITY - Check the box(es) on the return corresponding to your federal return.

1. ☐ Decedent's estate 4. ☐ Grantor type trust 7. ☐ Electing Small Business Trust
▶ 2. ☐ Simple trust 5. ☐ Bankruptcy estate 8. ☐ Other
3. ☐ Complex trust 6. ☐ Qualified funeral trust

DECEDENT'S ESTATE INFORMATION

If Decedent's estate:

Date of death []

Domicile of decedent []

Decedent's Social Security Number []

▶ ☐ Check here if final return.

(do not enter / or -)

RESIDENT STATUS

Check box if resident and complete the following ☐

Subdivision Code ▶ []

County []

City, town or taxing area []

Check box if nonresident. See Form 504NR ☐

AMENDED RETURN

Check applicable box(es).

- ☐ This is an amended return. (Attach explanation.)
☐ Net operating loss is being carried back.
☐ Name or address has changed.

Print Using Blue or Black Ink Only

STAPLE CHECK HERE

1. Federal taxable income of fiduciary (from line 22 of federal Form 1041) See Instruction 9 1. [] . []
2. Exemption claimed on federal return 2. [] . []
3. Income from Electing Small Business Trust (ESBT). **Do Not Prorate.** See Instruction 10. ▶ 3. [] . []
4. Federal taxable income plus nonallocable additions (Enter the sum of line 1 through line 3.) ▶ 4. [] . []
5. Fiduciary's Share of Maryland Modifications (Enter the positive or negative number from Form 504
Schedule A line 8, 9d or 10f.) ▶ 5. [] . []
6. Line 4 plus or minus line 5 6. [] . []
7. Nonresident beneficiary deduction from Form 504 Schedule A, line 13 ▶ 7. [] . []
8. Maryland adjusted gross income (Subtract line 7 from line 6.) 8. [] . []
9. Maryland exemption. See Instruction 10. 9. [] . []
10. Fiduciary's Maryland taxable net income. (Subtract line 9 from line 8.) 10. [] . []
NOTE: Nonresident fiduciary - see instruction for Form 504NR.
11. **Maryland tax** (Use rate schedule in instructions or enter amount from Form 504NR, line 21.) . . . 11. [] . []
12. **Special nonresident tax** Nonresidents: Enter the amount from Form 504NR, line 22.
See Instruction 14. Residents: Enter zero. 12. [] . []
13. Total Maryland tax (Add lines 11 and 12.) 13. [] . []

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85

MARYLAND
FORM
504

FIDUCIARY INCOME
TAX RETURN



185040199

2018
page 2

NAME

FEIN

14.	Credit for fiduciary income tax paid to another state and/or credit for preservation and conservation easements from Part AA, line 1 and Part AA, line 6 of Form 502CR. (Attach Form 502CR.)	14.		.	
15.	Enter the Nonrefundable Business Tax Credits from Part AAA of Form 504CR.	15.		.	
16.	Total credits (Add lines 14 and 15)	16.		.	
17.	Maryland Tax after credits (Subtract line 16 from line 13, if less than zero, enter zero).	17.		.	
18.	Local tax (Multiply the fiduciary's Maryland taxable net income from line 10 by .0). See Instruction 15. Non-residents: enter zero.	18.		.	
19.	Local Credit for fiduciary income tax paid to another state from Part BB of Form 502CR.	19.		.	
20.	Local tax after credit. (Subtract line 19 from line 18.) If less than zero, enter zero	20.		.	
21.	Total Maryland and local tax. (Add lines 17 and 20.)	21.		.	
22.	Contribution to Chesapeake Bay and Endangered Species Fund	22.		.	
23.	Contribution to Developmental Disabilities Services and Support Fund.	23.		.	
24.	Contribution to Maryland Cancer Fund	24.		.	
25.	Contribution to Fair Campaign Financing Fund	25.		.	
26.	Total Maryland income tax, local income tax and contributions (Add lines 21 through 25.)	26.		.	
27.	Maryland and local tax withheld. See Instruction 17.	27.		.	
28.	Estimated tax payments and payments made with extension request and with Form MW506NRS.	28.		.	
29.	Nonresident tax paid by pass-through entities. (Attach Maryland Schedule K-1 (510).)	29.		.	
30.	Refundable Business and/or Heritage Structure Rehabilitation tax credits (Attach Form 504CR and/or Form 502S.)	30.		.	
31.	Total payments and credits (Add lines 27 through 30.)	31.		.	
32.	Balance due (If line 26 is more than line 31, enter the difference.)	32.		.	
33.	Overpayment (If line 26 is less than line 31, enter the difference.)	33.		.	
34.	Amount of overpayment to be applied to 2019 estimated tax	34.		.	
35.	Amount of overpayment to be refunded (Subtract line 34 from line 33.)	35.		.	
36.	Interest charges from Form 504UP or for late filing 	36.		.	
37.	TOTAL AMOUNT DUE (Add lines 32 and 36.)	37.		.	

AMENDED RETURNS

If you are filing an amended fiduciary income tax return, check the applicable boxes and draw a line through any bar codes on the front. Explain the changes you are making in the space below. Attach a copy of the amended federal Form 1041 if the federal return is being amended, and any other required documentation.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85

MARYLAND
FORM
504

FIDUCIARY INCOME
TAX RETURN



185040299

2018
page 3

NAME

FEIN

DIRECT DEPOSIT OF REFUND See Instruction 18.

Be sure the account information is correct. **For Splitting Direct Deposit**, see Form 588.

If this refund will go to an account outside of the United States, then to comply with banking rules, place a "Y" in this box ☐ and see Instruction 18.

38. For the direct deposit option, complete the following information clearly and legibly:

38a. Type of account: **38a.** ☐ Checking ☐ Savings

38b. Routing Number (9-digits): **38b.**

38c. Account number: **38c.**

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 fiduciary or officer representing fiduciary

Date

Signature of preparer other than fiduciary

Date

Address and telephone number of preparer

Preparer's PTIN (required by law)

Daytime telephone number (Fiduciary)



Nonresidents must include Form 504NR with Form 504.

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.)

CODE NUMBERS (3 digits per line)