

**MARYLAND
FORM
504E**

**APPLICATION FOR
EXTENSION TO FILE
FIDUCIARY INCOME
TAX RETURN**



22504E099

2022

OR FISCAL YEAR BEGINNING _____ 2022, 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 _____

Country Name _____

Foreign Province/State/County _____

Foreign postal code _____

For Office Use Only

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TAX PAYMENT WORKSHEET

☐ **Check here if you are a first time filer or your mailing address has changed.**

- 1.** Total income tax liability for 2022 (You may estimate this amount.) 1. _____ . ____
Note: You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0).
- 2.** Maryland income tax withheld 2. _____ . ____
- 3.** 2022 estimated tax payments 3. _____ . ____
- 4.** Other payments and credits 4. _____ . ____
- 5.** Add lines 2, 3 and 4 5. _____ . ____
- 6.** Income tax balance due (Subtract line 5 from line 1.)
If line 5 is more than line 1, enter zero (0) 6. _____ . ____

TAX PAID WITH THIS EXTENSION. ► \$ _____ . ____

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.)

GENERAL INSTRUCTIONS

Purpose of Form

Use Form 504E to receive an automatic six-month extension to file Form 504.

To get the extension you MUST:

1. Fill in Form 504E correctly; AND,
2. File it by the due date of your return; AND,
3. Pay ALL of the amount shown on line 6.

Fiduciaries requesting an extension of more than six months must enter on this application the reason for the request. No extension request will be granted for more than six months, except in the case of a fiduciary who is out of the United States. In no case will an extension be granted for more than one year from the due date for submitting the fiduciary tax return. See Administrative Release 4.

When to File Form 504E

File Form 504E by April 15, 2023. If any due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day. If you are filing on a fiscal year basis, file by the regular due date of your return.

Where to File

Write Your Federal Employer Identification Number On Check Using Blue Or Black Ink. Make check payable and mail payment and completed Form 504E to:

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

Filing Your Tax Return

You may file Form 504 at any time before the end of the extension period. Remember, Form 504E does not extend the time to pay taxes. If you do not pay the amount due by the regular due date, you will owe interest and be subject to a penalty.

Interest

You will owe interest on tax not paid by the regular due date of your return. The interest will accrue until you pay the tax. Even if you had a good reason not to pay on time, you will still owe interest.

Penalty

If tax and interest is not paid promptly, a penalty will be assessed on the tax.

How to Claim Credit for Payment Made with This Form

When you file your return, show the amount of any payment (line 6) sent with Form 504E on line 28 of your return.