

MARYLAND
FORM
504NBD

**NONRESIDENT
BENEFICIARY DEDUCTION
SUMMARY SHEET**

Complete and return if there is an
entry on Line 7 of Form 504.



22504S099

2022

WHO CAN CLAIM THE DEDUCTION

If you have nonresident beneficiaries claiming this deduction, use this summary sheet and attach to Form 504. Include all information requested.

NOTE:

If deductions are being claimed on behalf of remainderman, **ALL** remainderman **MUST BE** non-Maryland residents, if **ONE** remainderman is a Maryland resident the deduction **CANNOT** be taken.

NONRESIDENT BENEFICIARY REQUIRED INFORMATION TO CLAIM DEDUCTION.

1. A copy of the federal Form 1041 for Estates and Trusts including K-1's and all schedules relating to type(s) and source(s) of income included on Line 11 of Form 504 Schedule A.

2. BENEFICIARIES/REMAINDERMAN:

a. _____ Check applicable box(es):
Name ☐ Beneficiary

Street address or PO Box ☐ Remainderman

City or Town State ZIP Code +4

Social Security Number/Federal Identification Number
Nonresident beneficiary's percentage of share %
Nonresident beneficiary's share of intangible income \$00
Nonresident beneficiary's source of intangible income _____

b. _____ Check applicable box(es):
Name ☐ Beneficiary

Street address or PO Box ☐ Remainderman

City or Town State ZIP Code +4

Social Security Number/Federal Identification Number
Nonresident beneficiary's percentage of share %
Nonresident beneficiary's share of intangible income \$00
Nonresident beneficiary's source of intangible income _____

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c. _____
Name

Street address or PO Box

City or Town

State

ZIP Code

+4

Social Security Number/Federal Identification Number

Check applicable box(es):

☐ Beneficiary

☐ Remainderman

Nonresident beneficiary's percentage of share %

Nonresident beneficiary's share of intangible income \$00

Nonresident beneficiary's source of intangible income _____

d. _____
Name

Street address or PO Box

City or Town

State

ZIP Code

+4

Social Security Number/Federal Identification Number

Check applicable box(es):

☐ Beneficiary

☐ Remainderman

Nonresident beneficiary's percentage of share %

Nonresident beneficiary's share of intangible income \$00

Nonresident beneficiary's source of intangible income _____