

**MARYLAND  
FORM  
504  
SCHEDULE A**

**FIDUCIARY INCOME  
TAX RETURN  
SCHEDULE A**



22504A099

**2022**

OR FISCAL YEAR BEGINNING  2022, ENDING

Name  FEIN

**FIDUCIARY'S SHARE OF MARYLAND MODIFICATIONS (See Fiduciary Tax Return Instructions)**

- (a) If the fiduciary distributes all of the income for the tax year, then the fiduciary is not required to complete lines 1 through 10g. See instructions.
- (b) If the fiduciary retains 100% of the income for the tax year, complete lines 1 through 8 and enter the result on line 5 of Form 504.
- (c) If the fiduciary makes a partial distribution of income during the tax year, complete lines 1 through 8, and **lines 9a through 9d or 10a through 10g**. Enter the result on line 5 of Form 504 as a positive or negative number accordingly. Write a minus sign (-) in front of any negative numbers.

**Additions**

1.	Interest on state and local obligations other than Maryland . . . . .	1.	<input type="text"/>	.00
2.	Income taxes deducted on federal return . . . . .	2.	<input type="text"/>	.00
3.	Other additions to income (Specify.) . . . . .	3.	<input type="text"/>	.00
4.	Total additions (Add lines 1 through 3.) . . . . .	4.	<input type="text"/>	.00

**Subtractions**

5.	Income from U.S. obligations . . . . .	5.	<input type="text"/>	.00
6.	Other subtractions (Specify.) (Do not include non-MD source income as a subtraction.) . . . . .	6.	<input type="text"/>	.00
7.	Total subtractions (Add lines 5 and 6.) . . . . .	7.	<input type="text"/>	.00
8.	Net Maryland modifications (Subtract line 7 from line 4.) . . . . .	8.	<input type="text"/>	.00

**FIDUCIARY'S SHARE OF NET MARYLAND MODIFICATIONS**

(You may choose to allocate your modifications based upon the formula method or alternative method below. You may not use both methods.)

**Formula Method**

9a.	Federal Distributable Net Income (DNI from federal schedule B, Form 1041) . . . . .	9a.	<input type="text"/>	.00
9b.	Fiduciary's share of the federal DNI. . . . .	9b.	<input type="text"/>	.00
9c.	Fiduciary's percentage of federal DNI (Divide 9b by 9a.) . . . . .	9c.	<input type="text"/>	<input type="text"/>
9d.	Fiduciary's share of net Maryland modification (Multiply line 8 by line 9c; enter here and on line 5 of Form 504.) . . . . .	9d.	<input type="text"/>	.00

**Alternative Method**

In the alternative, net Maryland modifications may be allocated based on how the fiduciary has allocated all of its income.

	(A) Name of Beneficiary	(B) Social Security Number & Domicile state code	(C) Share of Net MD Modifications
If there are more than 4 beneficiaries, use and attach a separate statement.			
	Example: Beneficiary Name	999-99-4321 MD	\$ <input type="text"/>
10a.	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
10b.	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
10c.	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
10d.	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
10e.	Beneficiaries total (including from additional attached statement, if any)		\$ <input type="text"/>
10f.	Fiduciary (Enter here and on line 5 of Form 504.)		\$ <input type="text"/>
10g.	Total: (add line 10e and 10f)		Total: \$ <input type="text"/>

**NONRESIDENT BENEFICIARY DEDUCTION**

Complete this area only if any beneficiaries are nonresidents of Maryland. See Instruction 8 for required supporting documents to submit with Form 504. Attach Maryland Schedule K-1 (504) for each beneficiary.

11.	Income from intangible personal property accumulated for a nonresident. See Instruction 8. . . . .	11.	<input type="text"/>	.00
12.	Related expenses . . . . .	12.	<input type="text"/>	.00
13.	Nonresident beneficiary deduction (Subtract line 12 from line 11; if less than zero, enter zero.) Enter here and on line 7 of Form 504 . . . . .	13.	<input type="text"/>	.00