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**MARYLAND  
FORM  
504E**

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



**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			
ME	YE	EC	EC
[ ]	[ ]	[ ]	[ ]

**TAX PAYMENT WORKSHEET**

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

STAPLE CHECK HERE

1. Total income tax liability for 2022 (You may estimate this amount.)	1.	[ ]	.00
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.	[ ]	.00
3. 2022 estimated tax payments	3.	[ ]	.00
4. Other payments and credits	4.	[ ]	.00
5. Add lines 2, 3 and 4	5.	[ ]	.00
6. Income tax balance due (Subtract line 5 from line 1.)			
If line 5 is more than line 1, enter zero (0)	6.	[ ]	.00
<b>TAX PAID WITH THIS EXTENSION</b>			
		▶ \$	[ ] .00

**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.

Final as of 1/12/2022