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**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 ..... \$

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 ..... \$

Nonresident beneficiary's source of intangible income

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**MARYLAND  
FORM  
504NBD**

**NONRESIDENT  
BENEFICIARY DEDUCTION  
SUMMARY SHEET**

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



22504S199

**2022**  
page 2

c.   
Name

Check applicable box(es):

Beneficiary

Remainderman

Street address or PO Box

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 ..... \$

Nonresident beneficiary's source of intangible income

d.   
Name

Check applicable box(es):

Beneficiary

Remainderman

Street address or PO Box

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 ..... \$

Nonresident beneficiary's source of intangible income