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**MARYLAND  
FORM  
504**

**FIDUCIARY INCOME  
TAX RETURN**



**2022**  
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<b>12. Special nonresident tax</b> Nonresidents: Enter the amount from Form 504NR, line 22. (See Instruction 14.) Residents: Enter zero. . . . .	12.	<input type="text"/>	<input type="text"/>
<b>13. Total Maryland tax</b> (Add lines 11 and 12.) . . . . .	13.	<input type="text"/>	<input type="text"/>
<b>14. Credit for fiduciary income tax paid to another state and/or credit for preservation and conservation easements from Part AA, line 1 and Part AA, line 6 of Form 502CR (Attach Form 502CR.) . . . . .</b>	14.	<input type="text"/>	<input type="text"/>
<b>15. Enter the Nonrefundable Business Tax Credits from Part AAA of Form 504CR. . . . .</b>	▶ 15.	<input type="text"/>	<input type="text"/>
<b>16. Total credits</b> (Add lines 14 and 15) . . . . .	16.	<input type="text"/>	<input type="text"/>
<b>17. Maryland Tax after credits</b> (Subtract line 16 from line 13, if less than zero, enter zero). . . . .	17.	<input type="text"/>	<input type="text"/>
<b>18. Local tax</b> (Multiply the fiduciary's Maryland taxable net income from line 10 by .0 <input type="text"/> ). See Instruction 15. Non-residents: enter zero. . . . .	18.	<input type="text"/>	<input type="text"/>
<b>19. Local Credit for fiduciary income tax paid to another state from Part BB of Form 502CR. . . . .</b>	19.	<input type="text"/>	<input type="text"/>
<b>20. Local tax after credit.</b> (Subtract line 19 from line 18.) If less than zero, enter zero . . . . .	20.	<input type="text"/>	<input type="text"/>
<b>21. Total Maryland and local tax.</b> (Add lines 17 and 20.) . . . . .	21.	<input type="text"/>	<input type="text"/>
<b>22. Contribution to Chesapeake Bay and Endangered Species Fund . . . . .</b>	▶ 22.	<input type="text"/>	<input type="text"/>
<b>23. Contribution to Developmental Disabilities Services and Support Fund. . . . .</b>	▶ 23.	<input type="text"/>	<input type="text"/>
<b>24. Contribution to Maryland Cancer Fund . . . . .</b>	▶ 24.	<input type="text"/>	<input type="text"/>
<b>25. Contribution to Fair Campaign Financing Fund . . . . .</b>	▶ 25.	<input type="text"/>	<input type="text"/>
<b>26. Total Maryland income tax, local income tax and contributions</b> (Add lines 21 through 25.)	26.	<input type="text"/>	<input type="text"/>
<b>27. Maryland and local tax withheld.</b> See Instruction 17. . . . .	▶ 27.	<input type="text"/>	<input type="text"/>
<b>28. Estimated tax payments and payments made with extension request and with Form MW506NRS. . . . .</b>	▶ 28.	<input type="text"/>	<input type="text"/>
<b>29. Nonresident tax paid by pass-through entities. (Attach Maryland Schedule K-1 (510/511)) . . . . .</b>	▶ 29.	<input type="text"/>	<input type="text"/>
<b>30. Refundable Business and/or Heritage Structure Rehabilitation tax credits (Attach Form 504CR and/or Form 502S.) . . . . .</b>	▶ 30.	<input type="text"/>	<input type="text"/>
<b>31. Total payments and credits</b> (Add lines 27 through 30.) . . . . .	31.	<input type="text"/>	<input type="text"/>
<b>32. Balance due</b> (If line 26 is more than line 31, enter the difference.) . . . . .	▶ 32.	<input type="text"/>	<input type="text"/>
<b>33. Overpayment</b> (If line 26 is less than line 31, enter the difference.) . . . . .	▶ 33.	<input type="text"/>	<input type="text"/>
<b>34. Amount of overpayment to be applied to 2023 estimated tax. . . . .</b>	▶ 34.	<input type="text"/>	<input type="text"/>
<b>35. Amount of overpayment to be refunded</b> (Subtract line 34 from line 33.) . . . . .	▶ 35.	<input type="text"/>	<input type="text"/>
<b>36. Interest charges from Form 504UP <input type="text"/> or for late filing <input type="text"/> . . . . .</b>	▶ 36.	<input type="text"/>	<input type="text"/>
<b>37. TOTAL AMOUNT DUE</b> (Add lines 32 and 36.) . . . . .	37.	<input type="text"/>	<input type="text"/>

**AMENDED RETURNS**

If you are filing an amended fiduciary income tax return, check the applicable boxes and draw a line through any bar codes on the front. Explain the changes you are making in the space below. Attach a copy of the amended federal Form 1041 if the federal return is being amended, and any other required documentation.

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**MARYLAND  
FORM  
504**

**FIDUCIARY INCOME  
TAX RETURN**



**2022**  
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NAME

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**DIRECT DEPOSIT OF REFUND** (see Instruction 18)

**Verify that all account information is correct and clearly legible.** If you are requesting direct deposit of your refund, complete the following. **For Splitting Direct Deposit**, use Form 588.

▶  Check here if this refund will go to an account outside of the United States.

▶  Check here if you authorize the State of Maryland to issue your refund by direct deposit.

**38.** For the direct deposit option, complete the following information clearly and legibly:

**38a.** Type of account: . . . . . ▶ **38a.**  Checking  Savings

**38b.** Routing Number (9-digits): . . . . . ▶ **38b.**

**38c.** Account number: . . . . . ▶ **38c.**

**38d.** Name(s) as it appears on the bank account . . . . . ▶ **38d.**

**SIGNATURE AND VERIFICATION**

Check here ▶  if you authorize your preparer to discuss this return with us.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Signature of Fiduciary or Officer representing Fiduciary  Date  Street address of Preparer or Firm's address

Printed name of the Preparer / or Firm's name  City, State, ZIP Code + 4

Signature of preparer other than fiduciary (Required by Law)  Date  Telephone number of preparer  Preparer's PTIN (Required by Law)

▶  Daytime telephone number (Fiduciary)

▶     
CODE NUMBERS (3 digits per line)

**STOP** Nonresidents must include Form 504NR.

**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.)