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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.



2024

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 remaindermen, **ALL** remaindermen **MUST BE** non-Maryland residents. The deduction **CANNOT** be taken if one remainderman is a Maryland resident.

NONRESIDENT BENEFICIARY REQUIRED INFORMATION TO CLAIM DEDUCTION.

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

2. **BENEFICIARIES/REMAINDERMEN:**

a. Check applicable box(es):
Name Beneficiary
 Remainderman
Street address or PO Box

City or Town State ZIP Code +4

Social Security Number/Federal Employer 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
 Remainderman
Street address or PO Box

City or Town State ZIP Code +4

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

Final as of 09/25/2024

**MARYLAND
FORM
504NBD**

**NONRESIDENT
BENEFICIARY DEDUCTION
SUMMARY SHEET**

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



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2024
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 Employer Identification Number

Nonresident beneficiary's percentage of share %

Nonresident beneficiary's share of intangible income \$ 00

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 Employer Identification Number

Nonresident beneficiary's percentage of share %

Nonresident beneficiary's share of intangible income \$ 00

Nonresident beneficiary's source of intangible income