

MARYLAND FORM 504NR FIDUCIARY NONRESIDENT INCOME TAX CALCULATION



2024

24504N099

OR FISCAL YEAR BEGINNING [] 2024, ENDING []

[]

► Federal Employer Identification Number (9 digits)

[]

Name of estate or trust

[]

Name and title of fiduciary

Part I - Reconciliation of Maryland and Federal Income (Loss)

Note: The sum of Columns B through E on Line 15 must always be equal to Column A on Line 15.

		Federal	Non-Maryland source		Maryland source	
		(A)	(B)	(C)	(D)	(E)
		Federal Income	Distributable	Non-distributable	Distributable	Non-distributable
		(Loss)	income or (loss)	income or (loss)	income or (loss)	income or (loss)
1.	Interest income	[]	[]	[]	[]	[]
2.	Dividend income	[]	[]	[]	[]	[]
3.	Business income or (loss)	[]	[]	[]	[]	[]
4.	Capital gain or (loss)	[]	[]	[]	[]	[]
5.	Rents, royalties, partnerships, etc	[]	[]	[]	[]	[]
6.	Farm income or (loss)	[]	[]	[]	[]	[]
7.	Ordinary gain or (loss)	[]	[]	[]	[]	[]
8.	Other income. Specify type [] and amount []	[]	[]	[]	[]	[]
9.	Federal total income ►	[]	[]	[]	[]	[]
10.	Federal deductions	[]	[]	[]	[]	[]
11.	Federal adjusted taxable income (Subtract line 10 from line 9.)	[]	[]	[]	[]	[]
12.	Income distribution deduction	[]	[]	[]	[]	[]
13.	Estate tax deduction	[]	[]	[]	[]	[]
14.	Qualified business income deduction	[]	[]	[]	[]	[]
15.	Federal taxable income without federal exemptions (Subtract lines 12, 13 and 14 from line 11.)	[]	[]	[]	[]	[]

Reminder: The sum of Columns B through E on Line 15 must always be equal to Column A on Line 15.

16. **Non-Maryland Income Factor.** Add 15(B) and 15(C), then divide by 15(A); if greater than 1, enter 1; if less than 0, enter 0 16. []

MARYLAND FORM 504NR

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NAME [Redacted]

FEIN [Redacted]

PART II - Calculation of Nonresident Maryland Income Tax

Table with 3 columns: Description, Line Number, and Value. Rows include 16a through 22. Values are mostly 00, with line 20 having a decimal value.

Final as of 09/25/2024