

MARYLAND FORM 504

FIDUCIARY INCOME TAX RETURN



2024 \$

245040099

OR FISCAL YEAR BEGINNING [] 2024, 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

TYPE OF ENTITY - Check the box(es) on the return corresponding to your federal return.

- 1. Decedent's estate, 2. Simple trust, 3. Complex trust, 4. Grantor type trust, 5. Bankruptcy estate, 6. Qualified funeral trust, 7. Electing Small Business Trust, 8. Other

DECEDENT'S ESTATE INFORMATION

If Decedent's estate:

Date of death []

Decedent's Social Security Number []

Domicile of decedent []

Check here if final return.

(do not enter / or -)

RESIDENT STATUS

Check box if resident and complete the following []

Subdivision Code []

County []

City, town or taxing area []

Check box if nonresident. See Form 504NR []

AMENDED RETURN

Check applicable box(es).

This is an amended return. (Attach documentation)

Net operating loss is being carried back.

Name or address has changed.

Table with 11 rows for tax calculations, including Federal taxable income, Maryland adjustments, and Maryland tax.

NOTE: Nonresident fiduciary - see instruction for Form 504NR.

11. Maryland tax (Use rate schedule in instructions or enter amount from Form 504NR, line 21.) . . . 11. []

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**MARYLAND
FORM
504**

**FIDUCIARY INCOME
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Name FEIN

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

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 you authorize the State of Maryland to issue your refund by direct deposit.
- ▶ Check here if this refund will go to an account outside of the United States.

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.

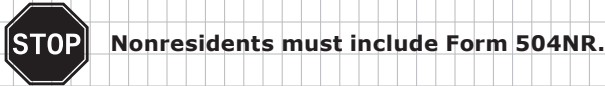
Signature of Fiduciary or Officer representing Fiduciary Date Street address of Preparer or Firm's address

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)



Make check or money order payable to Comptroller of Maryland. On your check or money order, in blue or black ink only, you must include the Federal Employer Identification Number, tax year, and tax type. Failure to include this information will delay the processing of your payment. Mail to:

**Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, MD 21411-0001**