# MARYLAND FORM **504**

## FIDUCIARY INCOME TAX RETURN



| OR FISCAL YEAR BEGINNING 2024, ENDING   |   |
|---|---|
| Federal Employer Identification Number (9 digits)   |   |
| Tederal Employer Identification Number (5 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 ( <b>Apt No., Suite No., Floor No</b> .)      |   |
| City or Town State  | ZIP Code +4                                       |
| State   | ZIF CODE  |
| Country Name  | Foreign Province/State/County                     |
| Foreign postal code   |   |
| TYPE OF ENTITY - Check the box(es) on the return correspondi                                |   |
| 1. Decedent's estate 4. Grantor type 2. Simple trust 5. Bankruptcy                          |   |
| 2. Simple trust 5. Bankruptcy 3. Complex trust 6. Qualified fur                             |   |
| DECEDENT'S ESTATE INFORMATION   | iciai dast  |
| If Decedent's estate:   |   |
| Date of death   | Decedent's Social Security Number                 |
| Domicile of decedent  | (do not enter / or -)                             |
| RESIDENT STATUS   | AMENDED RETURN                                    |
| Check box if resident and complete the following  | Check applicable box(es).                         |
| Subdivision Code ►  | This is an amended return. (Attach documentation) |
| County  | Net operating loss is being carried back.         |
| City, town or taxing area   | Name or address has changed.                      |
| Check box if nonresident. See Form 504NR  | Form 1041) See Instruction 9 1 00                 |
| • •   | offil 1041). See Histraction 9 1                  |
| ·   |   |
| 5. Income from Electing Small business must (ESBT). Do Not Profate: See Instruction 10 9.5. |   |
| ·   | 10 3um of fine 1 through fine 3.)                 |
| 5. Fiduciary's Share of Maryland Modifications (Enter the positi                            | ve or negative number from Form 504▶500           |
|   | 600   |
|   | A, line 13  |
| •   | A, ille 13  |
| 8. Maryland adjusted gross income (Subtract line 7 from line 6.)                            |   |
| ·   | om line 8.)                                       |
| NOTE: Nonresident fiduciary - see instruction for Form 504N                                 |   |
| <b>11. Maryland tax</b> (Use rate schedule in instructions or enter ar                      | 0.0   |

Print Using Blue or Black Ink Only

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245040199

Name 12. Special nonresident tax Nonresidents: Enter the amount from Form 504NR, line 22. 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. 00 Enter the Nonrefundable Business Tax Credits from Part AAA of Form 504CR. . . . . . . . . . ▶ 15. 0.0 15. 00 Maryland Tax after credits (Subtract line 16 from line 13, if less than zero, enter zero). . . . . . . 00 17. Local tax (Multiply the fiduciary's Maryland taxable net income from line 10 by 18. \_\_\_ 00 **19.** Local Credit for fiduciary income tax paid to another state from Part BB of Form 502CR...... 19. Local tax after credit. (Subtract line 19 from line 18.) If less than zero, enter zero . . . . . . . . . 20. 00 21. \_\_\_\_\_ 00 Contribution to Chesapeake Bay and Endangered Species Fund . . . . . . . ▶ 22. \_\_\_\_\_ 00 00 23. Contribution to Developmental Disabilities Services and Support Fund. . . . ▶ 23. 00 Contribution to Maryland Cancer Fund . . . . . . . . . . . . ▶ 24. 00 **26. Total Maryland income tax, local income tax and contributions** (Add lines 21 through 25.) 26. Estimated tax payments and payments made with extension request and with Form MW506NRS...... ▶ 28. \_\_ 29. Nonresident tax paid by pass-through entities. Refundable Business and/or Heritage Structure Rehabilitation tax credits Overpayment (If line 26 is less than line 31, enter the difference.) . . . . . . . . . . . . ▶ 33. \_ **35.** Amount of overpayment to be refunded (Subtract line 34 from line 33.) . . . . . . . . . . **REFUND** ► 35. \_\_\_\_\_\_\_\_\_ or for late filing \_\_\_\_\_\_ . . . . . . **Total ▶** 36. \_\_\_\_\_\_ Interest charges from Form 504UP 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.

08/24

#### maryland form **504**

## FIDUCIARY INCOME TAX RETURN



2024

CODE NUMBERS (3 digits per line)

Name **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. For the direct deposit option, complete the following information clearly and legibly: Checking Savings SIGNATURE AND VERIFICATION 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) Preparer's PTIN (Required by Law) Telephone number of preparer Daytime telephone number (Fiduciary)



Nonresidents must include Form 504NR.

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