

**MARYLAND
FORM
504E** **APPLICATION FOR
EXTENSION TO FILE
FIDUCIARY INCOME
TAX RETURN**



2024

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

For Office Use Only

▶ ME	▶ YE	▶ EC	▶ EC

TAX PAYMENT WORKSHEET

Check here if you are a first time filer or your mailing address has changed.

- 1.** Total income tax liability for 2024 (You may estimate this amount.) 1. _____ 00
 Note: You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0).
- 2.** Maryland income tax withheld 2. _____ 00
- 3.** 2024 estimated tax payments 3. _____ 00
- 4.** Other payments and credits 4. _____ 00
- 5.** Add lines 2, 3 and 4 5. _____ 00
- 6.** Income tax balance due (Subtract line 5 from line 1.)
 If line 5 is more than line 1, enter zero (0) 6. _____ 00
- TAX PAID WITH THIS EXTENSION.** ▶ \$ _____ 00

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, Maryland 21411-0001

GENERAL INSTRUCTIONS

Purpose of Form

Use Form 504E to receive an automatic six-month extension to file Form 504.

To get the extension you MUST:

1. Fill in Form 504E correctly; AND,
2. File it by the due date of your return; AND,
3. Pay ALL of the amount shown on line 6.

Fiduciaries requesting an extension of more than six months must enter on this application the reason for the request. No extension request will be granted for more than six months, except in the case of a fiduciary who is out of the United States. In no case will an extension be granted for more than one year from the due date for submitting the fiduciary tax return. See Administrative Release 4.

When to File Form 504E

File Form 504E by April 15, 2025. If any due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day. If you are filing on a fiscal year basis, file by the regular due date of your return.

Where to File

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**

Filing Your Tax Return

You may file Form 504 at any time before the end of the extension period. Remember, Form 504E does not extend the time to pay taxes. If you do not pay the amount due by the regular due date, you will owe interest and be subject to a penalty.

Interest

You will owe interest on tax not paid by the regular due date of your return. The interest will accrue until you pay the tax. Even if you had a good reason not to pay on time, you will still owe interest.

Penalty

If tax and interest is not paid promptly, a penalty will be assessed on the tax.

How to Claim Credit for Payment Made with This Form

When you file your return, show the amount of any payment (line 6) sent with Form 504E on line 28 of your return.