

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



24504S099

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. Name, 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, Nonresident beneficiary's source of intangible income. Check applicable box(es): Beneficiary, Remainderman.

b. Name, 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, Nonresident beneficiary's source of intangible income. Check applicable box(es): Beneficiary, Remainderman.

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c. _____
Name

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 _____

Check applicable box(es):

Beneficiary

Remainderman

d. _____
Name

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 _____

Check applicable box(es):

Beneficiary

Remainderman