

**MARYLAND
SCHEDULE K-1
(504)**

**FIDUCIARY
BENEFICIARY'S
INFORMATION
Complete A Separate Form
For Each Beneficiary**



19504K099

2019

OR FISCAL YEAR BEGINNING [] 2019, ENDING []

INFORMATION ABOUT THE ESTATE OR TRUST

Name of estate or trust	Federal Employer Identification Number
Name and title of fiduciary	Fiduciary's address

INFORMATION ABOUT THE BENEFICIARY

A. Name of beneficiary	B. Beneficiary's identification number
C. Address, city, state and ZIP code + 4	
D. Beneficiary's percentage of distribution at the estate's or trust's year end: [] %	
E. What type of entity is this beneficiary? (1) <input type="checkbox"/> Individual (2) <input type="checkbox"/> Fiduciary (trust or estate) (3) <input type="checkbox"/> Qualified federal tax-exempt organization (4) <input type="checkbox"/> Other []	
F. Resident status of beneficiary, if beneficiary is an individual or fiduciary of another estate or trust. Check box if: <input type="checkbox"/> Resident <input type="checkbox"/> Nonresident	G. State of domicile if nonresident. []

DISTRIBUTED NET TAXABLE INCOME, MARYLAND MODIFICATIONS AND NONRESIDENT TAX PAID BY PASS-THROUGH ENTITY (PTE)

1. Beneficiary's share of net taxable income distributed from estate or trust. \$ []	2. Beneficiary's share of Maryland-source income distributed from estate or trust. (Complete only if beneficiary is a nonresident. See page 2.)** \$ []
3. Beneficiary's share of Maryland addition modification from estate or trust. (Specify applicable modifications and amounts. See Instruction 7, Maryland Modifications in Fiduciary Instructions.) (a) [] \$ [] (b) [] \$ [] (c) [] \$ []	4. Beneficiary's share of Maryland subtraction modifications from estate or trust. (Specify applicable modifications and amounts. See Instruction 7, Maryland Modifications in Fiduciary Instructions.) (a) [] \$ [] (b) [] \$ [] (c) [] \$ []
5. Beneficiary's share of nonresident tax paid by PTE(s): (a) \$ [] (b) \$ [] (c) \$ []	FEIN of PTE(s): [] Name of PTE(s): []
6. Beneficiary's share of tax credits from Fiduciary Business Tax Credit Form 504CR or Heritage Structure Rehabilitation Tax Credit Form 502S. For a One Maryland Economic Development Tax Credit, go to box 7, page 2. Name of Tax Credit: [] (a) [] (a) \$ [] (b) [] (b) \$ [] (c) [] (c) \$ []	

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NAME [] FEIN []

7. One Maryland Economic Development Tax Credit Certified After June 30, 2018 from Business Tax Credit Form 504CR.
1a. Total number of "qualified employees"
1b. If the amount on line 1a is less than the minimum number of qualified employees required to qualify for the project tax credit, has the PTE maintained at least the minimum number of qualified employees required to qualify for the project tax credit for at least 5 years?
Enter Member's Distributive or Pro Rata Share of the following:
2. Portion of PTE's income attributable to project.
3. Amount of Maryland income tax required to be withheld from employees reported on line 1a of this form.
4. Total eligible cumulative project costs (\$500,000 PTE minimum)(PTE maximum amounts: For \$1,000,000 maximum credit, at least 10 but fewer than 25 qualified employees. For \$2,500,000 maximum credit, at least 25 but fewer than 50 qualified employees. For \$5,000,000 maximum credit, at least 50 qualified employees.)

One Maryland Economic Development Tax Credit Certified Before July 1, 2018 from Business Tax Credit Form 504CR.
1a. Total number of "qualified employees"
1b. If the amount on line 1a is less than 25, has the PTE maintained at least 25 qualified employees for at least 5 years?
2. Tax year in which the project was put into service
Enter Member's Distributive or Pro Rata Share of the following:
3. Portion of PTE's income attributable to project.
4. Non-project taxable income from PTE
5. Number of "qualified employees" multiplied by \$10,000.
6. Amount of Maryland income tax required to be withheld from employees reported on line 1a of this form.
7. Total eligible cumulative project costs (\$500,000 PTE minimum, \$5,000,000 PTE maximum)
8. Total cumulative eligible start-up costs (\$500,000 PTE maximum)

8. Beneficiary's share of flow-through of a payment of withholding on Nonresident Sale of Real Property payment from trust 8. \$ []

If additional space is needed for any item, attach a separate schedule.

Maryland Source Income for a Nonresident Beneficiary

** A nonresident is subject to tax on income from Maryland sources, which includes any income derived from real property or tangible personal property in Maryland; income derived from a business wholly or partially carried on in Maryland and in which the trust or estate is a member of a pass-through entity; income from an occupation, profession or trade carried on wholly or partially in Maryland; and income from wagering in Maryland.