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**MARYLAND  
FORM  
504**

**FIDUCIARY INCOME  
TAX RETURN**



**2019**  
\$

OR FISCAL YEAR BEGINNING [ ] 2019, 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**

- TYPE OF ENTITY** - Check the box(es) on the return corresponding to your federal return.
- |   |   |   |
|---|---|---|
| 1. <input type="checkbox"/> Decedent's estate | 4. <input type="checkbox"/> Grantor type trust      | 7. <input type="checkbox"/> Electing Small Business Trust |
| 2. <input type="checkbox"/> Simple trust      | 5. <input type="checkbox"/> Bankruptcy estate       | 8. <input type="checkbox"/> Other                         |
| 3. <input type="checkbox"/> Complex trust     | 6. <input type="checkbox"/> Qualified funeral trust |   |

**DECEDENT'S ESTATE INFORMATION**

If Decedent's estate:

Date of death [ ]

Domicile of decedent [ ]

Decedent's Social Security Number [ ]

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 explanation.)

Net operating loss is being carried back.

Name or address has changed.

1.	Federal taxable income of fiduciary (from line 23 of federal Form 1041) See Instruction 9 . . . . .	1.	[ ]	[ ]
2.	Exemption claimed on federal return . . . . .	2.	[ ]	[ ]
3.	Income from Electing Small Business Trust (ESBT). <b>Do Not Prorate.</b> See Instruction 10. . . . . ▶	3.	[ ]	[ ]
4.	Federal taxable income plus nonallocable additions (Enter the sum of line 1 through line 3.) . . . . ▶	4.	[ ]	[ ]
5.	Fiduciary's Share of Maryland Modifications (Enter the positive or negative number from Form 504 Schedule A line 8, 9d or 10f.) . . . . . ▶	5.	[ ]	[ ]
6.	Line 4 plus or minus line 5 . . . . .	6.	[ ]	[ ]
7.	Nonresident beneficiary deduction from Form 504 Schedule A, line 13 . . . . . ▶	7.	[ ]	[ ]
8.	Maryland adjusted gross income (Subtract line 7 from line 6.) . . . . .	8.	[ ]	[ ]
9.	Maryland exemption. See Instruction 10. . . . .	9.	[ ]	[ ]
10.	Fiduciary's Maryland taxable net income. (Subtract line 9 from line 8.) . . . . .	10.	[ ]	[ ]
NOTE: Nonresident fiduciary - see instruction for Form 504NR.				
11.	<b>Maryland tax</b> (Use rate schedule in instructions or enter amount from Form 504NR, line 21.) . . .	11.	[ ]	[ ]
12.	<b>Special nonresident tax</b> Nonresidents: Enter the amount from Form 504NR, line 22. See Instruction 14. Residents: Enter zero. . . . .	12.	[ ]	[ ]
13.	Total Maryland tax (Add lines 11 and 12.) . . . . .	13.	[ ]	[ ]

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**FIDUCIARY INCOME  
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**2019**  
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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 ( <b>Attach Form 502CR.</b> ) . . . .	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.	<b>Total Maryland income tax, local income tax and contributions</b> (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. ( <b>Attach Maryland Schedule K-1 (510).</b> ) . . . . .	▶ 29.	<input type="text"/>	.	<input type="text"/>
30.	Refundable Business and/or Heritage Structure Rehabilitation tax credits ( <b>Attach Form 504CR and/or Form 502S.</b> ) . . . . .	▶ 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 2019 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"/> . . . . . <b>Total</b>	▶ 36.	<input type="text"/>	.	<input type="text"/>
37.	<b>TOTAL AMOUNT DUE</b> (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 bar codes 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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**DIRECT DEPOSIT OF REFUND** See Instruction 18.

Be sure the account information is correct. **For Splitting Direct Deposit**, see Form 588.

If this refund will go to an account outside of the United States, then to comply with banking rules, place a "Y" in this box  and see Instruction 18.

**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.**

**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)**



**Nonresidents must include Form 504NR with Form 504.**

**Make checks payable to and mail to:**  
Comptroller Of Maryland  
Revenue Administration Division  
110 Carroll Street  
Annapolis, Maryland 21411-0001  
(Write Your Federal Employer Identification Number On Check  
Using Blue Or Black Ink.)

CODE NUMBERS (3 digits per line)