



NONRESIDENT BENEFICIARY DEDUCTION SUMMARY SHEET

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



22504S049

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 remainderman, **ALL** remainderman **MUST BE** non-Maryland residents, if **ONE** remainderman is a Maryland resident the deduction **CANNOT** be taken.

NONRESIDENT BENEFICIARY REQUIRED INFORMATION TO CLAIM DEDUCTION.

- 1. A copy of the federal Form 1041 for Estates and Trusts including K-1's and all schedules relating to type(s) and source(s) of income included on Line 11 of Form 504 Schedule A.
- 2. BENEFICIARIES/REMAINDERMAN:

a.		Check applicable box(es):	
	Name	Beneficiary	
	Street address or PO Box	Remainderman	
	City or Town State ZIP Code +4		
	Social Security Number/Federal Identification Number		
	Nonresident beneficiary's percentage of share		%
	Nonresident beneficiary's share of intangible income	\$)(
	Nonresident beneficiary's source of intangible income		_
b.	N	Check applicable box(es):	
	Name	Beneficiary	
	Street address or PO Box	Remainderman	
	City or Town State ZIP Code +4		
	Social Security Number/Federal Identification Number		
	Nonresident beneficiary's percentage of share		%
	Nonresident beneficiary's share of intangible income	\$) (
	Nonresident beneficiary's source of intangible income		_

MARYLAND FORM 504NBD

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c.		Check applicable box(es):	
	Name	Beneficiary	
	Street address or PO Box	Remainderman	
	City or Town State ZIP Code +4		
	Social Security Number/Federal Identification Number		
	Nonresident beneficiary's percentage of share		%
	Nonresident beneficiary's share of intangible income	\$() (
	Nonresident beneficiary's source of intangible income		_
d.		Check applicable box(es):	
	Name	Beneficiary	
	Street address or PO Box	Remainderman	
	City or Town State ZIP Code +4		
	Social Security Number/Federal Identification Number		
	Nonresident beneficiary's percentage of share		%
	Nonresident beneficiary's share of intangible income	\$0) ()
	Nonresident beneficiary's source of intangible income		_