#### MARYLAND **FORM** 504

#### FIDUCIARY INCOME TAX RETURN



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 Country Name Foreign Province/State/County Foreign postal code TYPE OF ENTITY - Check the box(es) on the return corresponding to your federal return. Decedent's estate **Electing Small Business Trust** 4. Grantor type trust 5. Other 2. Simple trust 8 Bankruptcy estate Complex trust 6. Qualified funeral trust **DECEDENT'S ESTATE INFORMATION** If Decedent's estate: Date of death Decedent's Social Security Number (do not enter / or -) Domicile of decedent Check here if final return. AMENDED RETURN **RESIDENT STATUS** Check applicable box(es). Check box if resident and complete the following . . . . Subdivision Code ▶ This is an amended return. (Attach documentation) County Net operating loss is being carried back. City, town or taxing area Name or address has changed. Check box if nonresident. See Form 504NR . . . . . . . . | 00 1. Federal taxable income of fiduciary (from line 23 of federal Form 1041). See Instruction 9 . . . . . . 1. \_\_ 00 2. 00 3. Income from Electing Small Business Trust (ESBT). **Do Not Prorate.** See Instruction 10..... ▶ 3. 0.0 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 00 Schedule A line 8, 9d or 10f.).....▶ 5. 00 6. 00 7. Nonresident beneficiary deduction from Form 504 Schedule A, line 13 . . . . . . . . . . . ▶ 7. \_\_\_ 00 8. 9. 00 NOTE: Nonresident fiduciary - see instruction for Form 504NR. 00

Maryland tax (Use rate schedule in instructions or enter amount from Form 504NR, line 21.) . . . 11.

## **MARYLAND FORM 504**

#### **FIDUCIARY INCOME TAX RETURN**



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Name	FEIN		
12.	Special nonresident tax Nonresidents: Enter the amount from Form 504NR, line 22.		
	(See Instruction 14.) Residents: Enter zero	12.	00
13.	Total Maryland tax (Add lines 11 and 12.)		
14.			
	easements from Part AA, line 1 and Part AA, line 6 of Form 502CR (Attach Form 502CR.)		00
15.	Enter the Nonrefundable Business Tax Credits from Part AAA of Form 504CR		
16.	Total credits (Add lines 14 and 15)		
17.	Maryland Tax after credits (Subtract line 16 from line 13, if less than zero, enter zero)		
18.	Local tax (Multiply the fiduciary's Maryland taxable net income from line 10 by		
	.0). See Instruction 15. Non-residents: enter zero	18	00
19.	Local Credit for fiduciary income tax paid to another state from Part BB of Form 502CR	19.	
20.	Local tax after credit. (Subtract line 19 from line 18.) If less than zero, enter zero	20.	00
21.	Total Maryland and local tax. (Add lines 17 and 20.)		00
22.	Contribution to Chesapeake Bay and Endangered Species Fund ▶ 22.		
23.	Contribution to Developmental Disabilities Services and Support Fund ▶ 23.		
24.	Contribution to Maryland Cancer Fund ▶ 24.		
25.	Contribution to Fair Campaign Financing Fund ▶ 25.	- 00	
26.	Total Maryland income tax, local income tax and contributions (Add lines 21 through 25.)	- 26.	00
27.	Maryland and local tax withheld. See Instruction 17		
28.	Estimated tax payments and payments made with extension request and		
_0.	with Form MW506NRS	▶ 28.	
29.	Nonresident tax paid by pass-through entities.		
	(Attach Maryland Schedule K-1 (510/511))	▶ 29.	
30.			
	(Attach Form 504CR and/or Form 502S.)	<b>&gt;</b> 30.	_
31.	Total payments and credits (Add lines 27 through 30.)		-
32.	Balance due (If line 26 is more than line 31, enter the difference.)		
33.	Overpayment (If line 26 is less than line 31, enter the difference.)		
34.	Amount of overpayment to be applied to next year's estimated tax		
35.	Amount of overpayment to be refunded (Subtract line 34 from line 33.) REFUND		
	Interest charges from Form 504UP or for late filing Total		
37.	TOTAL AMOUNT DUE (Add lines 32 and 36.)	→ 37.	•
			•
	NDED RETURNS		
	u are filing an amended fiduciary income tax return, check the applicable boxes and draw a line thro		
	Explain the changes you are making in the space below. Attach a copy of the amended federal For	m 1041 if the fo	ederal return
is be	ing amended, and any other required documentation.		
			<del></del>

### MARYLAND FORM **504**

# FIDUCIARY INCOME TAX RETURN



2024

Nume	
DIRECT DEPOSIT OF REFUND (see Instruction 18) Verify that all account information is correct and clearly le plete the following. For Splitting Direct Deposit, use Form 588	
► Check here if you authorize the State of Maryland to issu	ue your refund by direct deposit.
► Check here if this refund will go to an account outside of	the United States.
<b>38.</b> For the direct deposit option, complete the following informa	tion clearly and legibly:
<b>38a.</b> Type of account:	▶38a. Checking Savings
<b>38b.</b> Routing Number (9-digits):	▶38b.
<b>38c.</b> Account Number:	▶ 38c
<b>38d.</b> Name(s) as it appears on the bank account	38d.
SIGNATURE AND VERIFICATION	
Check here if you authorize your preparer to discuss this returned under penalties of perjury, I declare that I have examined this returned the best of my knowledge and belief it is true, correct and complete based on all information of which the preparer has any knowledge	urn, including accompanying schedules and statements and to te. If prepared by a person other than taxpayer, the declaration is
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)
	Daytime telephone number (Fiduciary)
	CODE NUMBERS (3 digits per line)



08/24

Nonresidents must include Form 504NR.

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