

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



24504S049

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

Check applicable box(es):

Beneficiary

Remainderman

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

b. Name

Check applicable box(es):

Beneficiary

Remainderman

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

**NONRESIDENT  
BENEFICIARY DEDUCTION  
SUMMARY SHEET**

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



24504S149

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