

**MARYLAND
FORM
504
SCHEDULE A**

**FIDUCIARY INCOME
TAX RETURN
SCHEDULE A**



20504A099

2020

OR FISCAL YEAR BEGINNING [] 2020, ENDING []
NAME [] FEIN []

FIDUCIARY'S SHARE OF MARYLAND MODIFICATIONS (See Fiduciary Tax Return Instructions)

- (a) If the fiduciary distributes all of the income for the tax year, then the fiduciary is not required to complete lines 1 through 10g. See instructions.
- (b) If the fiduciary retains 100% of the income for the tax year, complete lines 1 through 8 and enter on line 5 of Form 504.
- (c) If the fiduciary makes a partial distribution of income during the tax year, complete lines 1 through 8, and **lines 9a through 9d or 10a through 10g**. Enter the result on line 5 of Form 504 as a positive or negative number accordingly. Write a minus sign (-) in front of any negative numbers.

Additions

- 1. Interest on state and local obligations other than Maryland 1. [] []
- 2. Income taxes deducted on federal return 2. [] []
- 3. Other additions to income (Specify.) 3. [] []
- 4. Total additions (Add lines 1 through 3.) 4. [] []

Subtractions

- 5. Income from U.S. obligations 5. [] []
- 6. Other subtractions (Specify.) (Do not include non-MD source income as a subtraction.) 6. [] []
- 7. Total subtractions (Add lines 5 and 6.) 7. [] []
- 8. Net Maryland modifications (Subtract line 7 from line 4.) 8. [] []

FIDUCIARY'S SHARE OF NET MARYLAND MODIFICATIONS

(You may choose to allocate your modifications based upon the formula method or alternative method below. You may not use both methods.)

Formula Method

- 9a. Federal Distributable Net Income (DNI from federal schedule B, Form 1041) 9a. [] []
- 9b. Fiduciary's share of the federal DNI. 9b. [] []
- 9c. Fiduciary's percentage of federal DNI (Divide 9b by 9a.) 9c. [] []
- 9d. Fiduciary's share of net Maryland modification (Multiply line 8 by line 9c; enter here and on line 5 of Form 504.) 9d. [] []

Alternative Method

In the alternative, net Maryland modifications may be allocated based on how the fiduciary has allocated all of its income.

	(A) Name of Beneficiary	(B) Social Security Number & Domicile state code	(C) Share of Net MD Modifications
If there are more than 4 beneficiaries, use and attach a separate statement.			
	Example: Beneficiary Name	999-99-4321 MD	\$ [] []
10a.	[]	[]	\$ [] []
10b.	[]	[]	\$ [] []
10c.	[]	[]	\$ [] []
10d.	[]	[]	\$ [] []
10e.	Beneficiaries subtotal from separate attached statement (if any)		\$ [] []
10f.	Fiduciary (Enter here and on line 5 of Form 504.)		\$ [] []
10g.	Total:		\$ [] []

NONRESIDENT BENEFICIARY DEDUCTION

Complete this area only if any beneficiaries are nonresidents of Maryland. See Instruction 8 for required supporting documents to submit with Form 504. Attach Maryland Schedule K-1 (504) for each beneficiary.

- 11. Income from intangible personal property accumulated for a nonresident. See Instruction 8. 11. [] []
- 12. Related expenses 12. [] []
- 13. Nonresident beneficiary deduction (Subtract line 12 from line 11; if less than zero, enter zero.) Enter here and on line 7 of Form 504 13. [] []