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**MARYLAND
FORM
504**

**FIDUCIARY INCOME
TAX RETURN**



2020
\$

OR FISCAL YEAR BEGINNING [] 2020, 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. Decedent's estate 4. Grantor type trust 7. Electing Small Business Trust
2. Simple trust 5. Bankruptcy estate 8. Other
3. 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.

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). Do Not Prorate. 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. | Maryland tax (Use rate schedule in instructions or enter amount from Form 504NR, line 21.) . . . | 11. | [] | [] |
| 12. | Special nonresident tax 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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**MARYLAND
FORM
504**

**FIDUCIARY INCOME
TAX RETURN**



2020
page 2

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NAME

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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 (Attach Form 502CR.) | 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. | Total Maryland income tax, local income tax and contributions (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. (Attach Maryland Schedule K-1 (510)). | ▶ 29. | <input type="text"/> | <input type="text"/> |
| 30. | Refundable Business and/or Heritage Structure Rehabilitation tax credits (Attach Form 504CR and/or Form 502S.) | ▶ 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 2021 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"/> Total | ▶ 36. | <input type="text"/> | <input type="text"/> |
| 37. | TOTAL AMOUNT DUE (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.

