

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



21504S049

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 Form federal 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. _____
Name

Check applicable box(es):

Beneficiary

Remainderman

Street address or PO Box

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. _____
Name

Check applicable box(es):

Beneficiary

Remainderman

Street address or PO Box

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 _____

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c. _____
Name

Street address or PO Box

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 _____

Check applicable box(es):

Beneficiary

Remainderman

d. _____
Name

Street address or PO Box

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 _____

Check applicable box(es):

Beneficiary

Remainderman