

**MARYLAND  
FORM  
504NBD**

**NONRESIDENT  
BENEFICIARY DEDUCTION  
SUMMARY SHEET**

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



23504S049

**2023**

**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 \_\_\_\_\_

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



23504S149

c. \_\_\_\_\_  
Name

Check applicable box(es):

Beneficiary

\_\_\_\_\_  
Street address or PO Box

Remainderman

\_\_\_\_\_  
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 \_\_\_\_\_

d. \_\_\_\_\_  
Name

Check applicable box(es):

Beneficiary

\_\_\_\_\_  
Street address or PO Box

Remainderman

\_\_\_\_\_  
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 \_\_\_\_\_