

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



20504S049

**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