



255040049

OR FISCAL YEAR BEGINNING \_\_\_\_\_ 2025, 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

Country Name

Foreign Province/State/Country

Foreign postal code

TYPE OF ENTITY - Check the box(es) on the return corresponding to your federal return.

- 1. Decedent's estate, 2. Simple trust, 3. Complex trust, 4. Grantor type trust, 5. Bankruptcy estate, 6. Qualified funeral trust, 7. Electing Small Business Trust, 8. Other

DECEDENT'S ESTATE INFORMATION

If Decedent's estate:

Date of death \_\_\_\_\_

Decedent's Social Security Number \_\_\_\_\_

Domicile of decedent \_\_\_\_\_

Check here if final return.

(do not enter / or -)

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 documentation)

Net operating loss is being carried back.

Name or address has changed.

Table with 10 rows of tax items and amounts, including Federal taxable income, exemption, and Maryland adjusted gross income.

Print Using Blue or Black Ink Only

STAPLE CHECK HERE



255040149

Name \_\_\_\_\_ FEIN \_\_\_\_\_

- 11. Maryland tax (Use rate schedule in instructions or enter amount from Form 504NR, Line 21.) . . . 11. \_\_\_\_\_ 00
12. Special nonresident tax Nonresidents: Enter the amount from Form 504NR, Line 22. (See Instruction 14.) Residents: Enter zero. . . . . 12. \_\_\_\_\_ 00
13. Additional tax on net capital gain income. Multiply Line 10a by .02. . . . . 13. \_\_\_\_\_ 00
14. Total Maryland tax (Add Lines 11 through 13.) . . . . . 14. \_\_\_\_\_ 00
15. 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.) . . . 15. \_\_\_\_\_ 00
16. Enter the Nonrefundable Business Tax Credits from Part AAA of Form 504CR. . . . . 16. \_\_\_\_\_ 00
17. Total credits (Add Lines 15 and 16). . . . . 17. \_\_\_\_\_ 00
18. Maryland Tax after credits (Subtract Line 17 from Line 14, if less than zero, enter zero). . . . . 18. \_\_\_\_\_ 00
19. Local tax (Multiply the fiduciary's Maryland taxable net income from Line 10 by .0 \_\_\_\_\_). See Instruction 15. Non-residents: enter zero. . . . . 19. \_\_\_\_\_ 00
20. Local Credit for fiduciary income tax paid to another state from Part BB of Form 502CR. . . . . 20. \_\_\_\_\_ 00
21. Local tax after credit. (Subtract Line 20 from Line 19.) If less than zero, enter zero. . . . . 21. \_\_\_\_\_ 00
22. Total Maryland and local tax. (Add Lines 18 and 21.) . . . . . 22. \_\_\_\_\_ 00
23. Contribution to Chesapeake Bay and Endangered Species Fund . . . . . 23. \_\_\_\_\_ 00
24. Contribution to Developmental Disabilities Services and Support Fund. . . 24. \_\_\_\_\_ 00
25. Contribution to Maryland Cancer Fund. . . . . 25. \_\_\_\_\_ 00
26. Contribution to Fair Campaign Financing Fund . . . . . 26. \_\_\_\_\_ 00
27. Contribution to Maryland Veterans Trust Fund . . . . . 27. \_\_\_\_\_ 00
28. Total Maryland income tax, local income tax and contributions (Add Lines 22 through 27.) 28. \_\_\_\_\_ 00
29. Maryland and local tax withheld. See Instruction 17. . . . . 29. \_\_\_\_\_ .
30. 2025 estimated tax payments, amount applied from 2024 return, and payment made with an extension request. . . . . 30. \_\_\_\_\_ .
31. Amount withheld on Form MW506NRS. . . . . 31. \_\_\_\_\_ .
32. Nonresident tax paid by pass-through entities (Attach Maryland Schedule K-1 (510/511).) . . . . . 32. \_\_\_\_\_ .
33. Refundable Business and/or Maryland Historic Revitalization tax credits (Attach Form 504CR and/or Form 502S.) . . . . . 33. \_\_\_\_\_ .
34. Total payments and credits (Add Lines 29 through 33.) . . . . . 34. \_\_\_\_\_ .
35. Balance due (If Line 28 is more than Line 34, enter the difference.) . . . . . 35. \_\_\_\_\_ .
36. Overpayment (If Line 28 is less than Line 34, enter the difference.) . . . . . 36. \_\_\_\_\_ .
37. Amount of overpayment to be applied to next year's estimated tax. . . . . 37. \_\_\_\_\_ .
38. Amount of overpayment to be refunded (Subtract Line 37 from Line 36.) . . . . . 38. \_\_\_\_\_ .
39. Interest charges from Form 504UP \_\_\_\_\_ . or for late filing \_\_\_\_\_ . Total 39. \_\_\_\_\_ .
40. TOTAL AMOUNT DUE (Add Lines 35 and 39.) . . . . . 40. \_\_\_\_\_ .

AMENDED RETURNS

If you are filing an amended fiduciary income tax return, check the applicable boxes and draw a line through any barcodes 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.

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



255040249

Name \_\_\_\_\_ FEIN \_\_\_\_\_

**DIRECT DEPOSIT OF REFUND** (see Instruction 18)

**Verify that all account information is correct and clearly legible.** If you are requesting direct deposit of your refund, complete the following. **For Splitting Direct Deposit**, use Form 588.

▶  Check here if you authorize the State of Maryland to issue your refund by direct deposit.

▶  Check here if this refund will go to an account outside of the United States.

**41.** For the direct deposit option, complete the following information clearly and legibly:

**41a.** Type of account: . . . . . ▶ **41a.**  Checking  Savings

**41b.** Routing Number (9-digits): . . . . . ▶ **41b.** \_\_\_\_\_

**41c.** Account Number: . . . . . ▶ **41c.** \_\_\_\_\_

**41d.** Name(s) as it appears on the bank account . . . . . **41d.** \_\_\_\_\_

**SIGNATURE AND VERIFICATION**

Check here  if you authorize your preparer to discuss this return with us.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

\_\_\_\_\_  
Signature of Fiduciary or Officer representing Fiduciary      Date

\_\_\_\_\_  
Printed name of the Preparer / or Firm's name

\_\_\_\_\_  
Signature of preparer other than fiduciary **(Required by Law)**      Date

\_\_\_\_\_  
Street address of Preparer or Firm's address

\_\_\_\_\_  
City, State, ZIP Code + 4

\_\_\_\_\_  
Telephone number of preparer      ▶      Preparer's PTIN **(Required by Law)**

▶ \_\_\_\_\_  
Daytime telephone number (Fiduciary)

▶ \_\_\_\_\_  
CODE NUMBERS (3 digits per line)



**Nonresidents must include Form 504NR.**

**Make check or money order payable to Comptroller of Maryland. On your check or money order, in blue or black ink only, you must include the Federal Employer Identification Number, tax year, and tax type. Failure to include this information will delay the processing of your payment. Mail to:**

**Comptroller of Maryland  
Revenue Administration Division  
110 Carroll Street  
Annapolis, MD 21411-0001**