MARYLAND FORM

504NR

FIDUCIARY NONRESIDENT INCOME TAX CALCULATION

16504N049

2016

OR FISCAL YEAR BEGINNING _____ 2016, ENDING _____

Print Using Blue or Black Ink Only

▶ **Federal Employer Identification Number** (9 digits)

Name of estate or trust

Name and title of fiduciary

Part I - Reconciliation of Maryland and Federal Income (Loss)

Note: The sum of Columns B through E on Line 14 must always be equal to Column A on Line 14.		Federal	Non-Maryland source		Maryland source	
		(A) Federal Income (Loss)	**(B)** Distributable income or (loss)	**(C)** Non-distributable income or (loss)	**(D)** Distributable income or (loss)	**(E)** Non-distributable income or (loss)
1. Interest income.	1.					
2. Dividend income	2.					
3. Business income or (loss).	3.					
4. Capital gain or (loss)	4.					
5. Rents, royalties, partnerships, etc	5.					
6. Farm income or (loss)	6.					
7. Ordinary gain or (loss).	7.					
8. Other income. Specify type _____ and amount _____	8.					
9. Federal total income . . . . ▶	9.					
10. Federal deductions.	10.					
11. Federal adjusted taxable income (Subtract line 10 from line 9.). .	11.					
12. Income distribution deduction. .	12.					
13. Estate tax deduction	13.					
14. Federal taxable income without federal exemptions (Subtract lines 12 and 13 from line 11.).	14. ▶		▶	▶	▶	

Reminder: The sum of Columns B through E on Line 14 must always be equal to Column A on Line 14.

15. **Non-Maryland Income Factor**. Add 14(B) and 14(C), then divide by 14(A); if greater than 1, enter 1; if less than 0, enter 0 . . . . 15. __ . _____

NAME _____ FEIN _____

PART II – Calculation of Nonresident Maryland Income Tax

16a. Fiduciary's share of net Maryland modifications from Form 504, line 5 (Enter a net subtraction modification as a negative number.). . . . . 16a. _____ . ___

16b. Net Maryland modifications from non-Maryland sources (Multiply line 16a by line 15.) See Instruction 13 for alternate allocation method. . . . . 16b. _____ . ___

16c. Net Maryland modifications from Maryland sources (Subtract line 16b from line 16a.). . . . . . ▶ 16c. _____ . ___

16d. Income from Electing a Small Business Trust (ESBT) from Form 504, line 3. . . . . 16d. _____ . ___

16e. Enter the non-Maryland ESBT income included on line 16d (attach schedule showing computation) 16e. _____ . ___

16f. Net Maryland ESBT income. Subtract line 16e from 16d. If less than zero, enter zero. . . . . . . ▶ 16f. _____ . ___

17a. Fiduciary's share of distributable income from Maryland source (from line 14 column (D)). . . . . 17a. _____ . ___

17b. Fiduciary's share of non-distributable taxable net income from Maryland source (from line 14 column (E)) . . . . 17b. _____ . ___

17c. Add lines 16c, 16f, 17a and 17b . . . . 17c. _____ . ___

17d. Maryland exemption (from Form 504, line 9) . . . . 17d. _____ . ___

17e. Fiduciary's taxable net income from Maryland sources (Subtract line 17d from line 17c.) . . . . ▶ 17e. _____ . ___

18. Enter taxable net income from Form 504, line 10. . . . . ▶ 18. _____ . ___

19. Enter tax calculated for taxable net income from line 18 of this form using Fiduciary Tax Rate Schedule (12A). (See instruction 12.) . . . . 19. _____ . ___

20. Maryland Nonresident factor. Divide line 17e by line 18. If result is greater than 1.000000, enter 1.000000; if line 17e is less than 0, enter 0.000000. . . . . 20. ___ . _____

21. **Maryland Tax**. Multiply line 19 by line 20. Enter result here and on Form 504, line 11. . . . . . . 21. _____ . ___

22. **Special Nonresident Tax**. Multiply line 17e by 1.75% (.0175). Enter result here and on Form 504, line 12. . . . . 22. _____ . ___