

**FORM  
504E**

Comptroller of Maryland  
Revenue Administration Division  
Annapolis, MD 21411-0001

**APPLICATION FOR EXTENSION  
OF TIME TO FILE MARYLAND  
FIDUCIARY INCOME TAX RETURN**

**2001**

**Important:** The granting of an extension of time for filing your Maryland income tax return in no way changes the due date as provided by statute. Interest from the due date of the fiduciary return must be computed on any balance of tax due on the fiduciary income tax return, and included in the remittance accompanying the late-filed fiduciary income tax return.

**Please Print or Type**

Name of estate or trust		Federal Employer Identification No.	
Name and title of fiduciary			
Address of fiduciary (number and street)	City or town	State	ZIP code

- I request an automatic extension of time to August 15, 2002, to file for calendar year 2001.
- I request an extension of time to October 15, 2002, to file for calendar year 2001.
- I am a fiscal year taxpayer and am requesting an extension of time to file to \_\_\_\_\_, \_\_\_\_\_ for tax year ending \_\_\_\_\_, \_\_\_\_\_. (The extension period may not exceed six months.)

Complete the following:

Federal extension has been requested .....  Yes  No

Reason extension is needed: \_\_\_\_\_

1. Total income tax liability for 2001 (You may estimate this amount) .....	1		
Note: You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0).			
2. Maryland income tax withheld .....	2		
3. 2001 estimated tax payments .....	3		
4. Other payments and credits .....	4		
5. Add lines 2, 3 and 4 .....	5		
6. Income tax balance due (Subtract line 5 from line 1). Pay in full with this form. If line 5 is more than line 1, enter zero (0) .....	6		

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of fiduciary \_\_\_\_\_ Date \_\_\_\_\_  
or  
Signature of preparer \_\_\_\_\_ Date \_\_\_\_\_  
other than fiduciary

Make checks payable to and mail to:  
**Comptroller of Maryland  
Revenue Administration Division  
Annapolis, Maryland 21411-0001**  
(Write federal employer identification number on check)

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**GENERAL INSTRUCTIONS**

**Purpose of Form**

Use Form 504E to receive four more months to file Form 504. You do not have to explain why you are asking for the extension unless you are not requesting a federal extension. We will contact you only if your request is denied.

To get extra time you *MUST*:

1. fill in Form 504E correctly *AND*
2. file it by the due date of your return *AND*
3. pay ALL of the amount shown on line 6.

Fiduciaries requesting an extension of more than four months must file Form 504E. You must enter on this application the reason for the request. No extension request will be granted for more than six months, except in the case of individuals who are out of the United States. In no case will an extension be granted for more than one year from the due date for submitting the fiduciary tax return.

**When to File Form 504E**

File Form 504E by April 15, 2002. If you are filing on a fiscal year basis, file by the regular due date of your return.

**Where to File**

Mail this form to the Maryland Revenue Administration Division, Annapolis, MD 21411-0001.

**Filing Your Tax Return**

You may file Form 504 at any time before the end of the extension period. Remember, Form 504E does not

extend the time to pay taxes. If you do not pay the amount due by the regular due date, you will owe interest and be subject to a penalty.

**Interest**

You will owe interest on tax not paid by the regular due date of your return. The interest will accrue until you pay the tax. Even if you had a good reason not to pay on time, you will still owe interest.

**Penalty**

If tax and interest is not paid promptly, a penalty will be assessed on the tax.

**How to Claim Credit for Payment Made with This Form**

When you file your return, show the amount of any payment (line 6) sent with Form 504E on line 37 of your return.

**Your Signature**

This form must be signed by the fiduciary or officer representing the fiduciary.

**Others Who Can Sign For You**

Anyone with a power of attorney can sign. But the following can sign for you without a power of attorney:

- Attorneys and CPAs.
- A person in close personal or business relationship to you who is signing because you cannot. There must be a good reason why you cannot sign (such as illness or absence.) Attach an explanation to the form.