

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



OR FISCAL YEAR BEGINNING 2005, ENDING

Federal Employer Identification Number (9 digits)		
Name of Estate or Trust		
Name and Title of Fiduciary		
Number and Street		
City or Town	State	Zip Code

For Office Use Only

ME	YE	EC	EC
----	----	----	----

Tax Payment Worksheet

1. Total income tax liability for 2005 (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. 2005 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). Enter this amount here and in the box below. If line 5 is more than line 1, enter zero (0) 6		
TOTAL TAX PAID WITH THIS EXTENSION ▶ \$		

Signature and Verification

Under penalties of perjury, I declare that I have examined this form 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 taxpayer

Make checks payable to and mail to:
 COMPTROLLER OF MARYLAND
 REVENUE ADMINISTRATION DIVISION.
 Annapolis, Maryland 21411-0001
 (Write federal employer identification
 number on check)

MARYLAND
APPLICATION FOR
EXTENSION TO FILE
FIDUCIARY
INCOME TAX RETURN



GENERAL INSTRUCTIONS

Purpose of Form

Use Form 504E to receive six 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 six months 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 individual fiduciary 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 17, 2006. 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 38 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.