

**Schedule NR
Form
504**

**MARYLAND
FIDUCIARY**

2007

COMPUTATION OF THE MARYLAND MODIFICATION FOR A NONRESIDENT FIDUCIARY

Name of estate or trust	Federal employer identification number
Name and title of fiduciary	

	(A) Federal income (loss)	(B) Maryland income (loss)	(C) Non-Maryland income (loss)
1. Interest income			
2. Dividend income			
3. Business income or (loss)			
4. Capital gain or (loss)			
5. Rents, royalties, partnerships, other estates and trusts, etc.			
6. Farm income or (loss)			
7. Ordinary gain or (loss)			
8. Other income. Specify type and amount _____			
9. Total income. Combine lines 1 through 8			
10. Income factor (Divide column (C) line 9 by column (A) line 9)			
11. Enter the total of the following federal deductions: interest; taxes; fiduciary fees; charitable deduction; attorney, accountant, and return preparer fees; other deductions not subject to 2% floor, and allowable miscellaneous itemized deductions subject to the 2% floor			
12. Multiply line 11 by line 10			
13. Subtract line 12, column (C) from line 9, column (C). If less than 0 enter as positive number on line 3 of Form 504. If greater than 0 enter on line 6 of Form 504			

SPECIFIC INSTRUCTIONS

Nonresident fiduciaries report in column (A) the total amount of income (loss) items from federal return (Form 1041) and then enter Maryland income (loss) items in column (B) and non-Maryland income (loss) items in column (C). Compute the income factor (line 10) and the portion of federal deductions not attributable to Maryland (line 12). If line 10 results in an amount that is less than zero (0), use zero as the factor. If line 10 is greater than one, use one (1) as the factor,

If the amount determined on line 13 of column (C), is less than zero, enter that amount as an addition to income on line 3 of Form 504, page 2. If the amount, one lin 13 of Column (C) is greater than zero, enter that amount determined as a subtraction on line 6 of Form 504, page 2.