

FIDUCIARY TAX RETURN



(OR FISCAL YEAR BEGINNING , 2002, ENDING)

Please Print Blue or Black Ink Only

Name of estate or trust, Federal employer identification number, Name and title of fiduciary, Address of fiduciary (number and street), City or town, State, Zip code

CHECK BOX IF: NAME OR ADDRESS HAS CHANGED THIS IS AN AMENDED RETURN (ATTACH EXPLANATION) AMENDED RETURN

TYPE OF ENTITY, DECEDENT'S ESTATE INFORMATION, RESIDENT STATUS, 1. Decedent's estate, 2. Simple trust, 3. Complex trust, 4. Grantor type trust, 5. Bankruptcy estate, 6. Qualified funeral trust, 7. Pooled income fund

COMPUTATION OF TAXABLE INCOME AND TAX OF FIDUCIARY

Staple check here

Table with 3 columns: Line number, Description, Amount. Rows 21-46 including Federal taxable income, Maryland tax, Total Maryland income tax, and Total amount due.

DIRECT DEPOSIT OF REFUND (See Instruction 18) Please be sure the account information is correct.

47. To choose the direct deposit option, complete the following information: 47a. Type of account: 47b. Routing number 47c. Account number

Daytime telephone no. (Fiduciary), Preparer's SSN or PTIN, CODE NUMBER, FOR OFFICE USE ONLY, Check here if you use a paid preparer and do not want Maryland forms mailed to you next year.

Make checks payable to: COMPTROLLER OF MARYLAND. Write federal employer identification no. on check using blue or black ink. Mail to: Comptroller of Maryland, Revenue Administration Division, Annapolis, Maryland 21411-0001

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FIDUCIARY'S SHARE OF MARYLAND MODIFICATIONS

(a) Do not complete lines 1 through 9 if the fiduciary distributes all of the income during the taxable year. (b) Complete lines 1 through 8 and enter on line 24 if the fiduciary retains 100% of the income for the taxable year. (c) Complete lines 1 through 9 if a partial distribution of income is made by the fiduciary during the taxable year. Write a minus sign (-) in front of any negative numbers.

ADDITIONS

1. Interest on state and local obligations other than Maryland			
2. Income taxes deducted on federal return			
3. Other additions to income (Specify)			
4. Total additions (Add lines 1 through 3)			

SUBTRACTIONS

5. Income from U.S. obligations			
6. Other subtractions (Specify)			
7. Total subtractions (Add lines 5 and 6)			
8. Net Maryland modifications (Line 4 less line 7)			
9. Fiduciary's share of net Maryland modifications. Divide the total distribution from federal Form 1041 by the distributable net income, expressing the answer in decimal form. Subtract the decimal from 1 and multiply the difference by line 8.			

$$1 - \left(\frac{\text{Total distribution Line 11, Schedule B, federal Form 1041}}{\text{Distributable net income Line 7, Schedule B, federal Form 1041}} \right) = \text{Undistributed income factor}$$

$$\text{Undistributed income factor} \times \text{Line 8} =$$

Enter here and on line 24	

NONRESIDENT DEDUCTION

Complete this area only if any beneficiaries are nonresidents of Maryland

10. Income from intangible personal property accumulated for a nonresident (See Instruction 9)		
11. Related expenses		
12. Nonresident deduction (Subtract line 11 from line 10.) Enter on line 26		

CREDIT FOR TAXES PAID TO OTHER STATES

Complete this area if the fiduciary is a resident and is liable for income tax to another state. Attach a copy of the return filed with the other state.

13. Net taxable income (from line 29)		
14. Net taxable income of fiduciary in other state		
15. Revised net income (Subtract line 14 from line 13. If less than 0, write 0)		
16. Maryland tax (from line 30)		
17. Tax on amount on line 15 (Use rate schedule.)		
18. Tentative tax credit (Line 16 less line 17)		
19. State tax shown on return filed with the state of _____ (Attach copy of return filed with the other state.)		
20. Credit for tax paid to the other state (Enter the lesser of line 18 or 19 here and on line 38)		

AMENDED RETURNS

If you are filing an amended fiduciary income tax return, check the box on the front and 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.

EXPLANATION OF CHANGES

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

MAIL TO: COMPTROLLER OF MARYLAND
REVENUE ADMINISTRATION DIVISION
ANNAPOLIS, MARYLAND 21411-0001

Signature of fiduciary or officer representing fiduciary	Date
Date	Signature of preparer other than fiduciary
Address and telephone of preparer	Date