



OR FISCAL YEAR BEGINNING , 2004, ENDING

Form fields for Federal employer identification number, Name of estate or trust, Name and title of fiduciary, Address of fiduciary, 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. Includes checkboxes for estate types, decedent info, and resident status.

COMPUTATION OF TAXABLE INCOME AND TAX OF FIDUCIARY

Table with 47 rows for tax computation, including lines for federal taxable income, Maryland modifications, nonresident deduction, Maryland income, taxes, and total amount due.

DIRECT DEPOSIT OF REFUND section with fields for account type, routing number, and account number.

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

049 CODE NUMBERS

Daytime telephone no. (Fiduciary) and Preparer's SSN or PTIN fields.



Name _____ Federal Identification # _____

FIDUCIARY'S SHARE OF MARYLAND MODIFICATIONS

(a) Do not complete lines 1 through 9 if the fiduciary distributes all of the income during the tax year. (b) Complete lines 1 through 8 and enter on line 24 if the fiduciary retains 100% of the income for the tax year. (c) Complete lines 1 through 9 if a partial distribution of income is made by the fiduciary during the tax 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 - (Total distribution / Distributable net income) = Undistributed income factor

Undistributed income factor x Line 8 =

9. 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
11. Related expenses
12. Nonresident deduction (Subtract line 11 from line 10.)

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
20. Credit for tax paid to the other state (Enter the lesser of line 18 or 19 here and on line 39)

AMENDED RETURNS

If you are filing an amended fiduciary income tax return, check the box and draw a line through any barcodes on the front. 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 preparer other than fiduciary Date
Signature of fiduciary or officer representing fiduciary Date
Address and telephone of preparer