



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

TYPE OF ENTITY
DECEDENT'S ESTATE INFORMATION
RESIDENT STATUS
AMENDED RETURN

Table with 48 rows for tax calculations, including lines for federal taxable income, Maryland adjusted gross income, Maryland tax, and total amount due.

DIRECT DEPOSIT OF REFUND (See Instruction 18) Please be sure the account information is correct.
49. To choose the direct deposit option, complete the following information:
49a. Type of account:
49b. Routing number
49c. Account number

Make checks payable to: COMPTROLLER OF MARYLAND.
Write federal employer identification number on check using blue or black ink.
Mail to: Comptroller of Maryland, Revenue Administration Division, Annapolis, Maryland 21411-0001
049 CODE NUMBERS (3 digits per box)



NAME _____ FEIN _____

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. See Instructions. (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 (not added back elsewhere)
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) (Do not include non-Maryland income)
7. Total subtractions (Add lines 5 and 6)
8. Net Maryland modifications (subtract line 7 from line 4)
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 (enter on line 9a)

Undistributed income factor x Net Maryland modifications = Share of net modifications (enter here and on line 9b and line 24)

NONRESIDENT BENEFICIARY DEDUCTION

Complete this area only if any beneficiaries are nonresidents of Maryland, attach Form 504 Schedule K-1 for each beneficiary.

10. Income from intangible personal property accumulated for a nonresident
11. Related expenses
12. Nonresident beneficiary 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. Maryland net taxable income (from line 29)
14. Taxable net income of fiduciary in other state
15. Revised taxable 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 (subtract line 17 from line 16)
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 applicable boxes 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, and any other required documentation.

EXPLANATION OF CHANGES

Empty box for 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

Signature of preparer other than fiduciary Date

Address and telephone of preparer