



Name of estate or trust, Name and title of fiduciary, Address of fiduciary (number and street), City or town, State, Zip code, Federal Employer Identification No. (9 digits)

DO NOT WRITE IN THIS SPACE

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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, County, City, town or taxing area

COMPUTATION OF TAXABLE INCOME AND TAX OF FIDUCIARY

Table with 4 columns: Line number, Description, Amount, and Tax/Contribution. Lines 21-47.

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.

Make checks payable to: Comptroller of the Treasury

Signature of preparer other than fiduciary Date

Address

Signature of fiduciary or officer representing fiduciary Date

Daytime telephone no. (Fiduciary)

(Preparer)



**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.

$$1 - \left( \frac{\text{Total distribution Line 13, Schedule B, Federal Form 1041}}{\text{Distributable net income Line 9, Schedule B, Federal Form 1041}} \right) = \text{Undistributed income factor}$$

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

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 (See instructions) .....		
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. Taxable net income (from line 29) .....		
14. Taxable net 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 40) .....		

**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.

<b>EXPLANATION OF CHANGES</b>
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