



OR FISCAL YEAR BEGINNING , 2009, ENDING

Please Print Using Blue or Black Ink Only

Form with fields: 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

Summary section with columns: TYPE OF ENTITY, DECEDENT'S ESTATE INFORMATION, RESIDENT STATUS, AMENDED RETURN

Main table with 48 rows for tax calculations, including lines 21-30, 31-35, 36-48. Includes a 'Staple check here' label on the left.

DIRECT DEPOSIT OF REFUND (See Instruction 18) Please be sure the account information is correct. In order to comply with new banking rules, please, check here if this refund will go to an account outside the United States. If checked, see Instruction 18.

Form for direct deposit information: 49b. Routing number (9-digit), 49c. Account number, 49a. Type of account: Checking, Savings

Bottom section with fields: Make checks payable and mail to: Comptroller of Maryland, Revenue Administration Division, Annapolis, Maryland 21411-0001; CODE NUMBERS (3 digits per box) with value 049; Daytime telephone number (Fiduciary); Write federal employer identification number on check using blue or black ink.



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 distribution deduction from federal Form 1041 by the total income, expressing the answer in decimal form. Subtract the decimal from 1 and multiply the difference by line 8.

1 - (Distribution deduction / Total 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 (See Instruction 9).
11. Related expenses
12. Nonresident beneficiary 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. 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

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