In subsection (b) of this section, the word "employment" is substituted for the former words "personal services", for clarity.

In subsection (b)(2) of this section, the former reference to an "other procedure whereby the income of residents of this State is rendered free of taxation and withholding" is deleted as unnecessary in light of the use of the words "exempts" and "credit".

Defined terms: "Comptroller" § 1-101
"County" § 1-101 "County income tax" § 10-101
"Income tax" § 1-101 "Nonresident" § 10-101
"Resident" § 10-101 "Wages" § 10-101

10-807. SAME -- JOINT RETURN.

A HUSBAND AND WIFE MAY FILE A JOINT INCOME TAX RETURN.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 294(a-1).

No changes are made.

10-808. SAME -- BY PERSON ON BEHALF OF INDIVIDUAL.

(A) AGENT.

EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, IF AN INDIVIDUAL REQUIRED TO FILE AN INCOME TAX RETURN IS UNABLE TO DO SO, AN AUTHORIZED AGENT OF THE INDIVIDUAL SHALL FILE THE RETURN.

(B) PARENT OR GUARDIAN.

(1) IF AN INDIVIDUAL REQUIRED TO FILE AN INCOME TAX RETURN IS A MINOR, THE INDIVIDUAL'S PARENT OR GUARDIAN SHALL FILE THE RETURN.

(2) IF AN INDIVIDUAL REQUIRED TO FILE AN INCOME TAX RETURN IS A DISABLED PERSON AS DEFINED IN § 13-101 OF THE ESTATES AND TRUSTS ARTICLE, THE INDIVIDUAL'S GUARDIAN SHALL FILE THE RETURN.

(C) PERSONAL REPRESENTATIVE.

IF AN INDIVIDUAL REQUIRED TO FILE AN INCOME TAX RETURN DIES, THE FINAL INCOME TAX RETURN OF THE INDIVIDUAL SHALL BE FILED:

(1) BY THE PERSONAL REPRESENTATIVE OF THE INDIVIDUAL'S ESTATE;

(2) IF THERE IS NO PERSONAL REPRESENTATIVE, BY THE INDIVIDUAL'S SURVIVING SPOUSE;

(3) JOINTLY BY THE INDIVIDUAL'S SURVIVING SPOUSE AND THE PERSONAL REPRESENTATIVE OF THE INDIVIDUAL'S ESTATE; OR