Subsection (c)(3) and (4) of this section is revised to state separately that a personal representative may execute a joint return with the surviving spouse or the personal representative of a deceased spouse, for clarity.

The second clause of the second sentence of former Art. 81, § 294(d), which required a personal representative and a surviving spouse or personal representative of that spouse to "execute such joint return", is deleted as unnecessary in light of the use of the word "jointly".

Former Art. 81, § 308, which related to the return requirement for the estate of deceased military personnel, is deleted as obsolete.

As to the accounting period required on a return when an individual dies, see § 10-503 of this title.

Defined terms: "Income tax" § 1-101
"Individual" § 10-801

10-809. SAME -- BY INDIVIDUAL NOT REQUIRED TO FILE.

IF AN INDIVIDUAL IS NOT REQUIRED TO FILE AN INCOME TAX RETURN UNDER § 10-805 OR § 10-806 OF THIS SUBTITLE, THE INDIVIDUAL:

(1) IS NOT LIABLE FOR INCOME TAX; AND

(2) MAY FILE AN INCOME TAX RETURN TO CLAIM A REFUND OF THE INCOME TAX WITHHELD OR ESTIMATED INCOME TAX PAID.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 294(a)(3).

In the introductory language of this section, the phrase "under § 10-805 or § 10-806 of this subtitle" is substituted for the former phrases "to this State in accordance with the provisions of this subsection", for clarity.

Also in the introductory language of this section, the former reference "[n]otwithstanding any other provisions of this subtitle to the contrary" is deleted as surplusage.

In item (1) of this section, the former phrase "otherwise due under this subtitle" is deleted since the item also covers individuals who have no tax liability.