

## Article - Tax - General

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§10–808.

(a) 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) (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) 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

(4) jointly by the personal representative of the individual's estate and the personal representative of the deceased spouse's estate.

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