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§10–807.

(a) Except as provided in subsection (b) of this section, a married couple who files a joint federal income tax return shall file a joint Maryland income tax return.

(b) A married couple who files a joint federal income tax return may file separate State income tax returns if:

(1) one spouse is a resident and the other spouse is a nonresident;

(2) the spouses are domiciled, or maintain principal places of abode, in different counties on the last day of the taxable year;

(3) the spouses have different taxable periods; or

(4) the Comptroller determines circumstances warrant.

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