Article - Tax - General

[Previous][Next]

§10–809.

If an individual is not required to file an income tax return under § 10-805, § 10-806 or § 10-813 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 or a refund under § 10-704, § 10-707, or § 10-714 of this title.

[Previous][Next]