

**LEGISLATIVE REFERENCE BUREAU**

AMENDMENTS TO SENATE BILL NO. 953

Sponsor:

Printer's No. 1156

1 Amend Bill, page 1, line 16, by striking out "a subsection"  
2 and inserting

3 subsections

4 Amend Bill, page 1, line 19, by striking out "in subsection  
5 (e.1), the" and inserting

6 under subsections (e.1) and (e.2), the final

7 Amend Bill, page 1, line 21, by inserting brackets before and  
8 after "person" and inserting immediately thereafter

9 personal representative

10 Amend Bill, page 2, line 2, by inserting after "(e.1)"

11 (1)

12 Amend Bill, page 2, line 3, by striking out "a" and inserting

13 the

14 Amend Bill, page 2, by inserting between lines 5 and 6

15 (2) If a personal representative, executor or administrator  
16 is appointed on behalf of the deceased spouse before the tax  
17 return is filed, the surviving spouse may not file a joint  
18 return without the consent of the fiduciary. Both the fiduciary  
19 and the surviving spouse must sign the joint return. The  
20 surviving spouse may file a joint return with the deceased  
21 spouse without the consent of a fiduciary if the deceased spouse  
22 did not previously file a return for that taxable year and if a  
23 personal representative, executor or administrator has not been  
24 appointed by the time the joint return is made or before the due  
25 date for filing the return of the surviving spouse, including  
26 extensions. If the surviving spouse properly files a joint  
27 return under this paragraph, the fiduciary may disaffirm the  
28 joint return by filing a separate return for the decedent within  
29 one year after the due date, including extensions. Any joint

1 return improperly filed by the surviving spouse or disaffirmed  
2 by the fiduciary shall be treated as a separate return of the  
3 survivor.

4 (e.2) If both taxpayers die during the same tax year, a  
5 joint final return may be filed if a joint return could have  
6 been filed had both spouses lived for the entire taxable year  
7 and with the consent of the personal representatives, executors  
8 or administrators of both deceased spouses under subsection  
9 (e.1) by the due date, including extensions, of the joint tax  
10 return. Both fiduciaries must sign the joint return.