

## AMENDMENTS TO HOUSE BILL NO. 706

Sponsor: REPRESENTATIVE GREINER

Printer's No. 731

1 Amend Bill, page 1, lines 10 and 11, by striking out  
2 "providing for revocable trusts treated as part of estate" and  
3 inserting

4 further providing for returns of married individuals, deceased  
5 or disabled individuals and fiduciaries

6 Amend Bill, page 1, lines 14 through 21; page 2, lines 1  
7 through 22; by striking out all of said lines on said pages and  
8 inserting

9 Section 1. Section 331(g) of the act of March 4, 1971  
10 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended  
11 to read:

12 Section 331. Returns of Married Individuals, Deceased or  
13 Disabled Individuals and Fiduciaries.--\* \* \*

14 (g) The return for an estate or trust shall be made and  
15 filed by the fiduciary. If two or more fiduciaries are acting  
16 jointly, the return may be made by any one of them. If the  
17 executor of the estate and trustee of the trust make an election  
18 under section 645 of the Internal Revenue Code of 1986 (Public  
19 Law 99-514, 26 U.S.C. § 645), as amended January 1, 2019, to  
20 treat the income of the trust as part of the estate, the  
21 fiduciary may make and file a joint tax return for the estate  
22 and trust under this subsection for the taxable years when the  
23 trust income is reported as part of the estate income in  
24 accordance with section 645 of the Internal Revenue Code of  
25 1986, as amended January 1, 2019. For purposes of this article,  
26 the estate and trust shall remain separate taxpayers and the  
27 income of the estate and trust shall be calculated and reported  
28 separately. If the income tax liabilities of the estate and  
29 trust are filed on a joint tax return under this subsection, the  
30 tax liabilities of the estate and trust shall be joint and  
31 several. The provisions of subsection (d) shall be applicable to  
32 a joint tax return filed under this subsection.

33 Amend Bill, page 2, line 23, by striking out "addition" and

1 inserting  
2 amendment  
3 Amend Bill, page 2, line 23, by striking out "336.3" and  
4 inserting  
5 331(g)