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**Senate of Pennsylvania**

January 5, 2011

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JAN 06 2011

To: All Senators

From: Senator Robert M. Tomlinson

Subject: Co-Sponsorship Memo #5 – Surviving Spouse Tax Return

Please join me in co-sponsoring legislation to allow a surviving spouse to file a joint return in the year in which their spouse dies if a joint return could have been otherwise filed.

Under current PA law, a surviving spouse, usually a senior citizen must file their own tax return and a separate decedent's return for the year in which their spouse dies. Often the decedent's return shows no income or tax because the surviving spouse claimed the same on their own tax return. However, taxpayers are still required to file the additional return.

This legislation would streamline the process by eliminating the burden on surviving spouses to file two returns. This legislation will also eliminate the processing of these unnecessary returns by the Department of Revenue. This will mirror the Federal system which allows a single return to be filed in these situations.

The information below indicates the prior session's bill number and cosponsors.

SB 953 by Senators TOMLINSON , WARD, KITCHEN , FONTANA , WASHINGTON ,  
RAFFERTY , ALLOWAY, MUSTO , ERICKSON , O'PAKE , WAUGH , FOLMER ,  
BOSCOLA , ORIE , TARTAGLIONE , GREENLEAF , STACK , COSTA , EARLL ,  
SMUCKER, FARNESE, ROBBINS and VANCE

If you are interested in co-sponsoring this legislation, please contact Mary Walmer of my office at 787-5072 or mwalmer@pasen.gov.

RMT/bzm