

THE STATE CAPITOL
SENATE BOX 203028
ROOM 9 EAST WING
HARRISBURG, PA 17120-3028
PHONE: (717) 787-3817
FAX: (717) 783-1900
EMAIL: mwaugh@pasen.gov
WEB: www.senatorwaugh.com

Majority Caucus Chairman



Senate of Pennsylvania

MIKE WAUGH
SENATOR

MEMORANDUM

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TO: All Senators

FROM: Senator Mike Waugh *MIKE*

SUBJECT: Request to co-sponsor legislation
Allowing joint returns after death of a spouse

DATE: April 27, 2011

I am reintroducing legislation that will allow a surviving spouse to file a joint return – which will cover both the surviving spouse and the deceased spouse - for the state income tax. Under current law, the return for the deceased spouse must be filed separately. This requirement causes duplication of effort and, in cases where a professional tax preparer is used, extra expense. This is at a time when the survivor is already under stress and is still likely grieving over the loss of the spouse.

This legislation amends section 331 (e) of Act 2 of 1971, the *Tax Reform Code*. It was Senate Bill 989 of the 2009-10 session of the General Assembly.

Co-sponsors of Senate Bill 989 were Senators Alloway, Boscola, Brubaker, Costa, Earll, Erickson, Farnese, Ferlo, Folmer, Greenleaf, Kitchen, Orié, Smucker, Tartaglione, Tomlinson, Ward, Washington, D. White, M. White, Wozniak, and Vance.

If you would like to co-sponsor this legislation, please contact Debbie Clark in my office at 787-3817, or by e-mail at dclark@pasen.gov.