

**§5113. Surviving spouse**

A taxpayer who qualifies and files a federal income tax return utilizing the joint return tax rates as a surviving spouse may file in a similar manner with the State. [PL 1983, c. 571, §19 (RPR).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1983, c. 571, §19 (RPR).

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