

Treasury and IRS Issue Guidance on Tax Procedures For Same-Sex Marriages

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by Jean Stewart

Referring to the analysis that they have applied for over 50 years to the uniform federal tax treatment of common law marriages (Revenue Ruling 58-66, 1958-1 C.B. 60), the United States Department of the Treasury and the Internal Revenue Service yesterday released Revenue Ruling 2013-17, in response to the June 26 Supreme Court decision invalidating a key provision of the 1996 Defense of Marriage Act (DOMA). Pursuant to the ruling, legally-married same-sex couples will be treated as married for all federal tax purposes, including income, estate and gift tax, regardless of whether they live in a state where their marriage was recognized when it began or in a state that does not authorize same-sex marriages. The terms of the new ruling will apply effective September 16, 2013, although taxpayers who want to file amended returns for earlier periods not barred by a statute of limitations may elect to do so.

Legally married same-sex couples will generally be required to file their 2013 federal income tax returns, Form 1040, either married filing jointly or married filing separately. Details for filing refund claims, and a promise of additional clarification of procedures are included in the Ruling. Along with the Ruling, answers to Frequently Asked Questions and forms appear at www.IRS.gov.

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