

Sample article for organizations to use to reach customers (word count 381)

Customize and post the following article on your websites and/or use in other communication vehicles, to assist your customers in satisfying their tax filing obligations.

Same-sex marriages now recognized for federal tax purposes

The U.S. Department of the Treasury and the Internal Revenue Service ruled that [same-sex couples, legally married in jurisdictions that recognize their marriages, will be treated as married for federal tax purposes](#). The ruling applies regardless of whether the couple lives in a jurisdiction that recognizes same-sex marriage or a jurisdiction that does not recognize same-sex marriage.

Under the ruling, same-sex couples will be treated as married for all federal tax purposes, including income and gift and estate taxes. The ruling applies to all federal tax provisions where marriage is a factor, including those related to filing status, claiming personal and dependency exemptions, taking the standard deduction, employee benefits, contributing to an IRA and claiming the earned income tax credit or child tax credit.

The IRS has answers to many questions about [individuals who are married under state law](#) at [IRS.gov](#).

Any same-sex marriage legally entered into in one of the 50 states, the District of Columbia, a U.S. territory or a foreign country will be covered by the ruling. *However, the ruling does not apply to registered domestic partnerships, civil unions or similar formal relationships recognized under state law.* If you have [questions about registered domestic partnerships and civil unions](#), visit [IRS.gov](#).

Legally-married same-sex couples generally must file their 2013 federal income tax return using either the married filing jointly or married filing separately filing status.

Individuals who were in same-sex marriages may, but are not required to, file original or [amended returns](#) choosing to be treated as married for federal tax purposes for one or more prior tax years still open under the statute of limitations.

Generally, the statute of limitations for filing a refund claim is three years from the date the return was filed or two years from the date the tax was paid, whichever is later. **As a result, refund claims can still be filed for tax years 2010, 2011 and 2012.** Some taxpayers may have special circumstances, such as signing an agreement with the IRS to keep the statute of limitations open, that permit them to file refund claims for tax years 2009 and earlier.

Additionally, employees who purchased same-sex spouse health insurance coverage from their employers on an after-tax basis may treat the amounts paid for that coverage as pre-tax and excludable from income.

NOTE TO EDITOR: Below are links to more information about the ruling recognizing Same-Sex Marriages for federal tax purposes.

- [Publication 555](#), Community Property
- [Revenue Ruling 2013-17](#)

Here's an IRS-approved tweet you can send to your organization's Twitter followers:

All Legal Same-Sex Marriages Will Be Recognized For [Federal Tax Purposes](#)