

Internal Revenue Service

Department of the Treasury

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Washington, DC 20224

Person to Contact:

Telephone Number:

(202) 622-4920

Refer Reply To:

CC:ITA:4 – CONEX-153421-01

Date:

Dear [REDACTED]:

This responds to your August 30, 2001, letter to Commissioner Rossotti requesting information on the filing status for federal income tax purposes of a party to a Vermont civil union.

Section 3 of the Defense of Marriage Act (DOMA), Pub. L. 104-199, 110 Stat. 2419 (1996) provides that in determining the meaning of any Act of Congress, or of any ruling, regulation, or interpretation of the administrative bureaus and agencies of the United States, the word "marriage" means only a legal union between one man and one woman as husband and wife.

Section 6013 of the Internal Revenue Code provides that a "husband and wife" may make a single return jointly of income taxes. Section 1(a) provides tax rates for married individuals filing joint returns and surviving spouses.

Because parties to a Vermont civil union must be of the same sex, a Vermont civil union cannot, under DOMA, be a marriage for purposes of the Internal Revenue Code. Therefore, parties to a Vermont civil union cannot be considered as married for purposes of § 1 or as husband and wife for purposes of § 6013.

Section 1(c) provides tax rates for unmarried Individuals (other than surviving spouses and heads of households). This status is referred to as "Single" on Form 1040, U.S. Individual Income Tax Return, and its instructions. Filing as "Single" on Form 1040 means only that the filer does not claim filing status as a married person, surviving spouse, or head of household. Thus, a party to a Vermont civil union is not precluded from filing as "Single."

I hope this information is helpful. Please contact the person named above if you need further information.

Sincerely,

Robert A. Berkovsky
Branch Chief
Office of Associate Chief Counsel
(Income Tax & Accounting)