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Nationwide

CCH, a part of Wolters Kluwer has released a new Tax Briefing: IRS Guidance on Same-Sex Marriage, offering guidance and analysis of the Internal Revenue Service's announcement that all same-sex marriages nationwide will be recognized for federal tax purposes.

Taija Sparkman • Sep. 06, 2013

CCH, a part of Wolters Kluwer has released a new *Tax Briefing: IRS Guidance on Same-Sex Marriage*, offering guidance and analysis of the Internal Revenue Service's announcement that all same-sex marriages nationwide will be recognized for federal tax purposes. CCH provides tax, accounting and audit information, software and services.

The IRS will now accept a married tax filing status for federal returns filed by legally married, same-sex couples, whether the couple lives in a jurisdiction that recognizes same-sex marriage or not. In addition to income taxes, estate and gift taxes and payroll taxes associated with many employee spousal benefits are also affected by the = Defense of Marriage Act decision and new IRS announcement. However, the actions do not apply to registered domestic partnerships, civil unions, or similar formal relationships recognized under state laws.

“The IRS said it followed other federal agencies by taking a ‘place of celebration’ approach rather than using a couple’s ‘place of domicile’ to determine tax status,” said CCH Principal Federal Tax Analyst, Mark Luscombe, JD, LLM, CPA. “Now same-sex married couples may file as married filing jointly or married filing separately for the 2013 tax year, and couples may look at amending federal returns from open prior years to see if they may benefit from their new tax filing status.”

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