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## Marriage

Thomson Reuters released a report on the IRS's guidance on same-sex marriage following the Supreme Court's ruling that struck down section three of the Defense of Marriage Act as unconstitutional.

Oct. 15, 2013

**Thomson Reuters** released a report on the IRS's guidance on same-sex marriage following the Supreme Court's ruling that struck down section three of the Defense of Marriage Act as unconstitutional. The report is designed to help tax advisers understand the federal tax implications of the decision.

"The IRS guidance provides clarification on a number of issues that weren't resolved by the Supreme Court's decision," said Catherine Murray, tax analyst at Thomson Reuters and an author of the report. "Same-sex married couples and their advisors now have the necessary guidance to determine actions to take in relation to their federal taxes."

The **Thomson Reuters Checkpoint report**, which features explanations, observations, and illustrations, is available as a free download. The report provides clarification and guidance on Federal tax implications resulting from the Supreme Court's DOMA ruling including:

- How to determine whether a same-sex couple is legally married for federal tax purposes
- Policies for accepting amended returns based on marital status changes
- An explanation of the impact the ruling has on employers and employees
- A list of states that recognize same-sex marriage and when they began doing so
- An explanation of the ruling's impact on couples in state-sanctioned "marriage equivalents," including those residing in community property states

Thomson Reuters also offers guidance and training on the DOMA ruling. A complete

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