

Tax Notice issued October 9, 2013:

### **UTAH INCOME TAX FILING STATUS FOR SAME-SEX COUPLES**

Revenue Ruling 2013-17, issued by the Internal Revenue Service, provides that same-sex couples may file a joint federal income tax return. Since Utah does not recognize same-sex marriages, same-sex couples may not file a joint state income tax return in Utah. Accordingly, a taxpayer who files a federal income tax return with a filing status of married filing jointly or married filing separately pursuant to Revenue Ruling 2013-17 must file a Utah income tax return with a filing status of single or head of household, as applicable.

A taxpayer impacted by this rule must provide the same federal income tax information on the Utah return that the taxpayer would have provided prior to the issuance of Revenue Ruling 2013-17. This means, for purposes of calculating their Utah income tax liability, these individuals must recompute their federal income tax liability as single or head of household.