

Tax Notice issued January 15, 2014:

INDIVIDUAL INCOME TAX RETURNS FOR SAME-SEX COUPLES FOR TAX YEAR 2013

GENERAL INFORMATION

This notice addresses filing status questions relating to 2013 Utah Individual Income Tax returns for same-sex couples arising from litigation currently pending in the federal courts regarding Article 1, § 29 of the Utah Constitution, added by Amendment Three (2004), and replaces the [notice previously posted on October 9, 2013](#).¹

2013 UTAH INDIVIDUAL INCOME TAX RETURNS

Same-sex couples who are eligible to file a joint federal income tax return and who elect to file jointly, may also file a joint 2013 Utah Individual Income Tax return as provided in Utah Code § 59-10-503. Eligible married couples may file a joint return if they are married as of the close of the tax year. (As of December 31, 2013, the Supreme Court had not yet issued its stay of the District Court's injunction.)

LIMITATIONS

This notice is limited to the 2013 tax year. Filing information for future years will be provided as court rulings and other information become available. If any taxpayers are required to file amended 2013 tax returns based on future court rulings, they will not be subject to penalties for any tax deficiencies resulting solely from following this guidance. As with all income tax returns, any original or amended returns for 2013 may be subject to audit.

The sole purpose of this notice is to provide Individual Income Tax filing guidance for the 2013 tax year. This notice should not be construed as a waiver of any legal defenses or arguments the State may make in the ongoing federal litigation or any pending or future judicial action. Any questions regarding the validity of Utah same-sex marriages or any legal requirement for the state to recognize same-sex marriages performed in Utah or any other state will be determined by the federal courts or other appropriate authorities.

¹ On December 20, 2013, the United States District Court for the District of Utah, in Case No. 2:13-cv-217, enjoined “the State from enforcing Sections 30-1-2 and 30-1-4.1 of the Utah Code and Article 1, § 29 of the Utah Constitution to the extent these laws prohibit a person from marrying another person of the same sex.” That case has now been appealed to the Tenth Circuit Court of Appeals. *Kitchen, et al. v. Herbert, et al.*, case no 13-4178. On January 6, 2014, the United States Supreme Court stayed the injunction of the District Court pending final disposition of the appeal by the Court of Appeals.