

IRS Proposes Regulations Recognizing Same-Sex Spouses

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The IRS recently published proposed regulations that would amend various sections of the Internal Revenue Code in light of two U.S. Supreme Court rulings that upheld the validity of same-sex marriages: *Windsor v. United States* (2013) and *Obergefell v. Hodges* (2015). The IRS proposes that, for federal tax purposes, the terms "spouse," "husband," and "wife" shall mean an individual lawfully married to another individual and the term "husband and wife" shall mean two individuals lawfully married to each other, regardless of sex. Such terms will not include individuals who have entered into a domestic partnership, civil union, or any other similar relationship recognized by state law that is not denominated as a "marriage" under state law. The proposed regulations can be found [here](#).