

IRS Says Same-Sex Marriages Are Marriages for Tax Purposes No Matter the State of Residence

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Recently, the IRS and Treasury Department announced that same-sex couples would be treated as married for all federal income tax purposes if the couple was legally married in a state or jurisdiction that recognizes same-sex marriage (regardless of their state of residence). This is consistent with the IRS's treatment of common law marriages as set out in IRS Revenue Ruling 58-66. Rev. Rul. 2013-17 can be found [here](#).