Beat: Politics

U.S. government to recognize gay marriages for federal tax purposes

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USPA News - The U.S. Treasury Department and the Internal Revenue Service (IRS) on Thursday decided to recognize married same-sex couples living across the country, allowing them to receive federal tax benefits previously only given to heterosexual couples. The decision stems from the landmark Supreme Court ruling on June 26 that struck down the Defense of Marriage Act (DOMA), which had denied more than 1,100 federal benefits to married individuals in same-sex relationships.

It was signed into law by President Bill Clinton in September 1996. Treasury Secretary Jacob Lew said Thursday`s ruling provides "certainty and clear, coherent tax filing guidance" for all legally married same-sex couples nationwide. "It provides access to benefits, responsibilities and protections under federal tax law that all Americans deserve," he said. Under the ruling, same-sex couples will be treated as married for all federal tax purposes, including income, gift and estate taxes. The ruling applies to all federal tax provisions where marriage is a factor, including filing status, claiming personal and dependency exemptions, taking the standard deduction, employee benefits, contributing to an IRA, and claiming the earned income tax credit or child tax credit. The ruling covers all same-sex marriages legally entered into in one of the 50 states, the District of Columbia, a U.S. territory, or a foreign country. It also applies to same-sex couples who were married in a jurisdiction that recognizes gay marriage, but have since moved to a jurisdiction that does not recognize them. "This ruling also assures legally married same-sex couples that they can move freely throughout the country knowing that their federal filing status will not change," Lew said. The ruling does not apply to registered domestic partnerships, civil unions, or similar formal relationships recognized under state law. Thursday`s ruling will take effect on September 16, but individuals who were in a same-sex marriage before this date will be able to file amended returns choosing to be treated as married for federal tax purposes, allowing them to file a refund claim for prior tax years still open under the statute of limitations. In early July, Homeland Security Secretary Janet Napolitano announced the U.S. federal government would no longer prevent foreigners who are married to an American citizen of the same sex from obtaining family-based immigrant visas such as a "green card," also complying with the Supreme Court`s ruling. "Effective immediately, I have directed U.S. Citizenship and Immigration Services (USCIS) to review immigration visa petitions filed on behalf of a same-sex spouse in the same manner as those filed on behalf of an opposite-sex spouse," Napolitano said in a statement at the time. The Department of Homeland Security (DHS) said the changes would apply for all American citizens who are in a same-sex marriage, even if they now live in a state that does not recognize their same-sex marriage. "USCIS looks to the law of the place where the marriage took place when determining whether it is valid for immigration law purposes," it said. Support for same-sex marriage has increased across the United States in recent years, with now 13 states and the District of Columbia performing them. A Gallup poll in 1996 found that only 27 percent of Americans were in favor of same-sex marriage, but the latest survey conducted in July found that 54 percent of Americans are now in favor of allowing marriages between people of the same gender.

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