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NOTICE
MICHIGAN INCOME TAX FILING STATUS
FOR MARRIED SAME-SEX COUPLES
July 1, 2015

On June 26, 2015, the Supreme Court of the United States invalidated the Michigan Constitution's definition of marriage. In *Obergefell et al v Hodges*, the Court held that the State's definition of marriage as the union of one man and one woman denied same-sex couples the benefits of marriage and therefore denied them the equal protection of the law under the 14th amendment of the United States Constitution. As a result, Michigan now recognizes the marriages of same-sex spouses.

As of the date of the Court's decision, same-sex spouses who file Michigan income tax returns and who are married under the laws of the State of Michigan or under the laws of another state must claim either "married filing jointly" or "married filing separately" status on a Michigan income tax return. If the spouses file a joint federal income tax return, they must also file a joint Michigan return. If the spouses did not file a joint federal return, they may choose to file separately or jointly.

Michigan income tax returns may be amended to claim "married filing jointly" if the same-sex spouses choose to do so, but the Department will not require amended returns. If an amended return is filed, refunds will only be issued if the return is filed within 4 years of the date that the original return was due.