

**NOTICE TO TAXPAYERS:
SAME-SEX COUPLES FILING JOINT FEDERAL INCOME TAX RETURNS
MUST FILE MICHIGAN INCOME TAX RETURNS AS SINGLE FILERS**

On June 26, 2013, the Supreme Court of the United States invalidated section 3 of the federal Defense of Marriage Act (DOMA) which had established a separate federal definition of marriage. Following the Court's decision, the Internal Revenue Service announced that it will accept joint returns from same-sex couples who have state-sanctioned marriages. The IRS will recognize those marriages based on the "state of celebration" instead of the "state of residency."

The IRS guidance affects same-sex couples with state-sanctioned marriages from other jurisdictions who are Michigan residents or who have income attributable to Michigan. Beginning with 2012 federal income tax returns that are filed after September 15, 2013, those couples can no longer claim "unmarried" status on their federal tax returns. Instead, they must file joint or married filing separately returns as married taxpayers.

Same-sex couples who file a joint federal income tax return must continue to file income tax returns for Michigan with each individual using the single filing status.

The Michigan Income Tax Act limits a joint return to a married couple who are "husband and wife." Michigan has defined marriage under Article 1 section 25 of the Michigan Constitution as a union of one man and one woman. Under Michigan law the phrase "husband and wife" means a man and a woman who are married to each other.

Each individual who has income attributable to Michigan and who has filed a joint return with the IRS as a same-sex couple must separately report adjusted gross income (AGI) for Michigan income tax as a single filer. Each individual must recalculate their federal adjusted gross income as if they had filed a single federal return. Filing as single individual may affect the filer's eligibility for Michigan tax credits.