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**MT Department of Revenue comments on tax effects of marriage equality ruling**

Helena – After U.S. District Judge Brian Morris’s ruling to overturn Montana’s ban on same-sex marriage, the Montana Department of Revenue issued a statement today regarding married same-sex couples filing state income tax returns.

Regarding the determination, Department of Revenue director Mike Kadas explains, “The Department of Revenue is not making a judgment on the legality of same-sex marriage in Montana. It’s just clarifying how same-sex marriage currently fits into the context of income tax administration.”

Based on the federal Internal Revenue Service’s guidance following last summer’s U.S. Supreme Court decision that overturned the federal Defense of Marriage Act, same-sex couples legally married in a state recognizing same-sex marriage are considered married for income tax purposes regardless of their state of residency.

Furthermore, same-sex couples who were legally married in a state that recognizes same-sex marriage are required to file either as married filing jointly or married filing separately for tax year 2014 and every year after until the marriage is legally dissolved.

Same-sex couples have the option to amend any prior tax years still in statute if they were legally married at the end of that year. Tax years in statute go back five years, meaning by April 2015 couples could file amendments back to tax year 2009.

The department encourages affected couples to consult their tax professional with questions regarding their specific situations. Taxpayers are also welcome to contact the department’s call center at 1-866-859-2254 or, in Helena, 444-6900.

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