Division of Taxation issues tax guidance involving same-sex marriage law

Same-sex couples married in Rhode Island on or after August 1, 2013, will be recognized as married couples for Rhode Island income tax purposes, according to Rhode Island Tax Administrator David M. Sullivan.

Thus, same-sex married couples will be able to claim the “married filing jointly” filing status on their Rhode Island personal income tax returns for 2013 and later tax years – if they are married as of the last day of the calendar year and the marriage meets Rhode Island statutory requirements.

The Division of Taxation’s guidance on the matter – which includes 15 pages of frequently asked questions (FAQs) – is in response to legislation that was approved by the General Assembly and signed into law by Governor Lincoln D. Chafee on May 2, 2013. That law generally allows couples to marry regardless of gender.

“As a result, effective August 1, 2013, from a Rhode Island tax perspective, same-sex married couples have the same rights – and responsibilities – that formerly applied only to opposite-sex married couples,” Sullivan said.

The Division of Taxation’s FAQs address questions that may arise as a result of the new law, such as:

- What filing status must same-sex married couples use?
- How will a same-sex married couple calculate their Rhode Island return?
- How should they treat health insurance or other such employee benefits?
- May they file amended returns to change their filing status?

Taxpayers with additional questions may call the Division of Taxation from 8:30 a.m. to 3:30 p.m. business days at (401) 574-8829 (extension 3).