

## **Income Tax Filing Requirements in Recognition States**

The levels and forms of relationship recognition available to same-sex couples vary from state to state. The level of same-sex relationship recognition afforded by a state can affect the filing statuses legally related same-sex couples may use when filing their state income taxes. The chart below details the forms of same-sex relationship recognition offered in the states that currently honor some form and level of same-sex relationship recognition, as well as the filing statuses legally related same-sex couples may use in these state when filing their state income taxes.

<b><u>State</u></b>	<b><u>Relationship Recognition</u></b>	<b><u>State Filing Status</u></b>
California	Recognizes marriage, recognizes and offers Registered Domestic Partnership	Must File as Married
Connecticut	Recognizes and offers marriage	May File Jointly
Colorado	Offers and recognizes Registered Domestic Partnership with limited rights	File as Single
District of Columbia	Recognizes and offers marriage	May File Jointly
Hawaii	Recognizes and offers Civil Unions.	File as Married
Illinois	Recognizes all relationships and offers Civil Unions	Must file as Married
Iowa	Offers and recognizes marriage	May File Jointly if Married after April 24, 2009; Otherwise File as Single
Maine	Offers and recognizes limited Registered Domestic Partnership	File as Single
Maryland	Offers marriage	File Jointly
Massachusetts	Offers and recognizes marriage	File as Married
Nevada	Offers and recognizes Registered Domestic Partnership	No Income Taxes
New Hampshire	Offers and recognizes marriage	No Income Taxes (dividend returns as married)
New Jersey	Offers and recognizes Civil Unions	May File Jointly
New York	Offers and recognizes marriages	File as Married
Oregon	Offers and recognizes Registered Domestic Partnership	File as Married
Rhode Island	Offers and recognizes Civil Unions	File as Single
Vermont	Offers and recognizes marriage	File as Married
Washington	Offers and recognizes Registered Domestic Partnership and marriage	No Income Taxes