

IRS REGULATIONS CLARIFY DEFINITIONS RELATING TO SAME-SEX MARRIAGES

T.D 9785

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The Internal Revenue Service issued final regulations clarifying that, for federal tax purposes, the terms “spouse,” “husband,” and “wife,” are applied to individuals lawfully married to one another regardless of their gender. These final regulations do not change the current status of the law, rather they largely adopt the proposed regulations, recent sub-regulatory guidance, and reflect the holdings in the Supreme Court cases *U.S. v. Windsor* and *Obergefell v. Hodges*. The final regulations clarify that the term “marriage” does not include registered domestic partnerships, civil unions, or other similar relationships not considered marriages under state law, and that the terms “spouse,” husband,” and “wife” do not include individuals who have entered into such relationships. Although the final regulations obsoletes Revenue Ruling 2013-17, taxpayers may generally continue to rely on that guidance as it relates to the application to employee benefit plans and benefits provided under such plans. (T.D. 9785)

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