



MISSISSIPPI DEPARTMENT OF REVENUE

Individual Income Tax Bureau Notice 80-15-002 August 3, 2015

NOTICE INCOME TAX FILING STATUS FOR MARRIED SAME-SEX COUPLES

On June 26, 2015, the Supreme Court of the United States invalidated the Mississippi Constitution's definition of marriage. In *Obergefell et al v Hodges*, the Court held that the State's definition of marriage as the union of one man and one woman denied same-sex couples the benefits of marriage and therefore denied them the equal protection of the law under the 14th amendment of the United States Constitution. As a result, Mississippi now recognizes the marriages of same-sex spouses.

As of the date of the Court's decision, same-sex spouses who file a Mississippi income tax return and who are married under the laws of the State of Mississippi or under the laws of another state must claim either "married filing jointly" or "married filing separately" status on a Mississippi income tax return.

Mississippi income tax returns may be amended to claim "married filing jointly" filing status if the same-sex spouses choose to do so. If an amended return is filed, refunds will only be issued if the return is filed within three (3) years of the due date or extended due date that the original return was due.

Mississippi Department of Revenue
Individual Income Tax Bureau
PO Box 1033
Jackson, MS 39215