

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE**



**OTR TAX NOTICE 2010-03
March 3, 2010**

**District of Columbia Income Tax Return Filing Obligations of
Same-Sex Spouses Married in Other Jurisdictions**

Purpose

The purpose of this Notice is to advise same-sex spouses who are married in other jurisdictions that these same-sex spouses will be able to file jointly or married filing separately on a combined return for tax years beginning on January 1, 2009, in the District of Columbia.

Filing Jointly or Separately on a Combined Form

District law provides that a marriage legally entered into in another jurisdiction between two persons of the same sex that is recognized as valid in that jurisdiction, will be recognized as a marriage in the District.

The Income Tax Joint Filing Clarification Act of 2009, enacted on December 17, 2009, provides for the ability of these same-sex married spouses to file a District income tax return (D-40) jointly or separately on a combined form. The Act became law on March 2, 2010 and applies for tax years beginning on January 1, 2009. This legislation does not apply to Registered Domestic Partners registered in the District or those in similar relationships from other jurisdictions.

OTR recommends that same-sex spouses prepare a 'mock' joint federal return (which is *not* to be filed on the federal level with the Internal Revenue Service or with OTR), in order to (1) assist in the preparation of the joint DC return and (2) aid in the calculating of the benefits of filing jointly or married filing separately on a combined D-40 tax return.