



NOTICE

NORTH DAKOTA INCOME TAX FILING STATUS FOR SAME-SEX SPOUSES

JULY 13, 2015

As a result of the June 26, 2015 Supreme Court ruling in *Obergefell et al. v. Hodges*, the North Dakota Office of State Tax Commissioner now recognizes the marriages of same-sex spouses for income tax purposes.

As a result of the Supreme Court's decision, same-sex spouses who file North Dakota income tax returns and who are married under the laws of the State of North Dakota or under the laws of another state must claim either "married filing jointly" or "married filing separately" status on a North Dakota income tax return. If the spouses file a joint federal income tax return, they must also file a joint North Dakota return.

North Dakota income tax returns previously filed by same-sex spouses may be amended to claim "married filing jointly" status if the same-sex spouses were legally married at the end of the year for which the amended return is being filed. North Dakota taxpayers may amend a state return to claim a refund within three years from the filing deadline, or three years from the date the return was filed, whichever is later. The North Dakota Office of State Tax Commissioner will not require amended returns for same-sex spouses.