

FOR IMMEDIATE RELEASE:
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FOR INFORMATION CONTACT:
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NEBRASKA DEPARTMENT OF REVENUE ISSUES INCOME TAX RETURN GUIDANCE TO SAME-SEX MARRIED COUPLES

LINCOLN – With the recent decision issued on June 29, 2015 by the Supreme Court of the United States in [Obergefell v. Hodges](#), Acting Tax Commissioner Leonard J. Sloup has announced that the Nebraska Department of Revenue will accept amended income tax returns from same-sex married couples for all open tax years.

Acting Tax Commissioner Leonard J. Sloup has issued [Revenue Ruling 22-15-2, Tax Guidance for Same-Sex Married Couples](#).

“Taxpayers may choose, but are not required, to amend their Nebraska returns” said Sloup.

The Department has also posted the following [Frequently Asked Questions \(FAQs\)](#) to its website:

Q. We are a same-sex married couple. How should we file our Nebraska individual income tax returns?

A. For tax years 2015 and after, same-sex married couples must file their Nebraska individual income tax returns with the same filing status used to file their federal income tax returns, using either a married, filing jointly or married, filing separately filing status. Additionally, same-sex married couples who file an original Nebraska individual income tax return on or after June 29, 2015, for a tax year prior to 2015, must file their returns using the same filing status used to file their federal income tax returns.

For tax year 2014, same-sex married couples who filed their original Nebraska individual income tax returns before June 29, 2015, may choose, but are not required, to amend their Nebraska individual income tax returns to change their filing status to married, filing jointly or married, filing separately as reflected on their federal return, in which case all items required to be reported on the Nebraska individual income tax return must be adjusted to be consistent with the new married filing status.

For tax years before 2014, same-sex married couples may choose, but are not required, to amend their Nebraska individual income tax returns to change their filing status to married, filing jointly or married, filing separately as reflected on their federal return, if the time period for filing an amended income tax return for the tax year has not expired.

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Q. Who may file an individual income tax return or amended return/refund claim as a same-sex married couple?

A. Couples who were lawfully married during the tax year for which they are filing, if the time period for filing an individual income tax return or an amended return for the tax year has not expired, may file an original or amended return.

Q. What if we were married in another state or country prior to the Supreme Court ruling in *Obergefell v. Hodges*?

A. If you were lawfully married in another state or country in a tax year still “open” because the statutory time period for filing has not expired, you have the option to file an original or amended individual income tax return using either a married, filing jointly or married, filing separately filing status.

Q. What years are open to file an amended Nebraska individual income tax return/refund claim?

A. Taxpayers may file an amended return to claim a credit or refund of an overpayment of any income tax within three years from the time the return was filed or two years from the time the tax was paid, whichever period expires later.

In July 2015, the following tax years are open for filing an amended return until the tax period expires as explained above:

- 2011, but only if the taxpayers filed their original 2011 Nebraska tax returns under an approved extension through October, 2012;
- 2012, 2013, and 2014 for all other Nebraska tax returns.

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APPROVED:

A handwritten signature in black ink, appearing to read "L. Sloup", written in a cursive style.

Leonard J. Sloup
Acting Tax Commissioner