

Legal Division Guidance 2009-10-01
(Out-of-State Same Sex Marriages)

Q: SB 54 (Stats. 2009, ch. 625) amended Family Code section 308, and provides that same sex married couples who enter into valid marriages outside of California on or after November 5, 2008, will have the same rights, protections, and benefits, and are subject to the same responsibilities, obligations, and duties, that are granted to and imposed on spouses, except that they will not be called "married." How will this change affect their California filing status?

A: As a result of SB 54, same sex couples who were validly married in another state will need to indicate filing status as either married/RDP filing jointly or married/RDP filing separately beginning with the 2010 taxable year.