

2013 Arizona Individual Income Tax Filing Requirements for Same-Sex Couples

The Arizona Constitution defines marriage as the union of one man and one woman. A person who is married to a person of the same sex cannot file an Arizona income tax return using the filing status of married filing joint or married filing separate.

The following requirements apply to the filing of the Arizona individual income tax return by taxpayers of the same sex who are considered married for federal income tax purposes and filed as married filing joint:

- Each taxpayer must file a Arizona income tax return.
- Each taxpayer must use the filing status of single, or, if qualified, head of household.
- Each taxpayer must use the Arizona tax rates corresponding to the single or head of household filing status, whichever applies.
- If taking the Arizona standard deduction, each taxpayer must use the Arizona standard deduction

corresponding to the single or head of household filing status, whichever applies.

- If the same-sex couple files a joint federal income tax return, they must complete AZ Schedule S, *Allocation of Income by Same-Sex Couples Filing a Joint Federal Return*.
- Each taxpayer will determine his or her separate share of the federal adjusted gross income reported on their joint federal income tax return. Each taxpayer will use his or her share of the amounts to complete his or her Arizona individual income tax return. Only one AZ Schedule S is to be completed by the couple; a copy of AZ Schedule S must be attached to each taxpayer's Arizona individual income tax return.

Arizona individual income tax returns filed for tax year 2013 requiring AZ Schedule S as an attachment may be e-filed.

AZ Schedule S Instructions

AZ Schedule S is used by a same-sex couple that filed a joint federal income tax return. A same-sex couple filing a joint federal income tax return must complete AZ Schedule S to determine the part of their federal adjusted gross income that is reported to Arizona by each taxpayer using a single or, if qualified, head of household filing status.

Same-sex couples, who filed their 2013 federal income tax return using the status of *married filing separate*, are not required to complete AZ Schedule S. However, each taxpayer must use the filing status of single or if qualified, head or household, for Arizona tax purposes.

Note: AZ Schedule S includes line items that are on page 1 of federal Form 1040, and may not include changes to federal Form 1040 made after this form was published. As such, Lines 15 and 16 (income items); and lines 31 and 32 (subtractions from income) are provided to allow taxpayers to report those items not specifically listed on AZ Schedule S. If more lines are needed to report all information, attach a separate schedule and include those amounts in columns (a), (b) and (c).

The amount on AZ Schedule S, line 34, column (a), should equal your joint federal adjusted gross income reported on federal Form 1040, Form 1040A, or Form 1040EZ. The amount on AZ Schedule S, line 34, column (b) or column (c,) is the federal adjusted gross income that must be reported to Arizona by each taxpayer. Each taxpayer must report the amount from line 34, column (b) or column (c), that reflects their income on Arizona Form 140, Arizona Form 140A or Arizona Form 140EZ. If filing Arizona Form 140NR or Arizona Form 140PY, the amounts from each line of column (b) or column (c), as appropriate, is used to complete the FEDERAL column on Arizona Form 140NR or Arizona Form 140PY.

Taxpayers of the same sex who are considered married for federal purposes must each file an Arizona income tax return on Arizona Form 140, Arizona Form 140A, Arizona Form 140EZ, Arizona Form 140NR (if a nonresident) or Arizona Form 140PY (if a part-year resident) and attach a copy of AZ Schedule S to his or her state tax return when filed.

Instructions for claiming Arizona Itemized Deductions

Arizona Schedule A; Schedule A(NR); Schedule A(PY) or Schedule A(PYN)

For Arizona purposes, you may itemize deductions on your Arizona return, even if you don't itemize on your federal return. If you choose to itemize deductions on your Arizona return, you must first complete a federal Schedule A.

For same-sex couples who filed a joint federal income tax return and claimed itemized deductions on that

federal return, each taxpayer that chooses to claim itemized deductions for Arizona must complete a federal Schedule A, as if each taxpayer had filed a federal income tax return with the same filing status as the Arizona individual income tax return. Each taxpayer must attach the as if federal Schedule A to the Arizona income tax return when filed.