

2012 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 separate 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 Arizona Schedule S, *Allocation of Income by Same-Sex Couples Filing a Joint Federal Return*.
- Each taxpayer will determine his or her 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 Arizona Schedule S is to be completed by the couple; and a copy of Arizona Schedule S must be attached to each taxpayer's Arizona individual income tax return.

Original Arizona individual income tax returns filed for tax year 2012 requiring Arizona Schedule S as an attachment may not be e-filed. The returns must be filed on paper.

Arizona Schedule S Instructions

Arizona 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 Arizona 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 2012 federal income tax return using the status of *married filing separate*, are not required to complete Arizona Schedule S. However, each taxpayer must use the filing status of single or, if qualified, head of household, for Arizona tax purposes.

The amount on Arizona Schedule S, line 30, column (a), should equal the joint federal adjusted gross income from federal Form 1040, Form 1040A, or 1040EZ. The amount on Arizona Schedule S, line 30, 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 30, column (b) or column (c), that reflects their income on Arizona Form 140, line 12; or Arizona Form 140A, line 12; or Arizona Form 140EZ, line 6. 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 Arizona 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 this as *if* federal Schedule A to the Arizona income tax return when filed.