

**Missouri Housing Development Commission
Low Income Housing Tax Credit Program**

**REVENUE RULING 2013-17
REVISION NOTICE #13-001**

On August 29th, 2013, the IRS and Treasury released Revenue Ruling 2013-17, providing guidance for the treatment of same-sex marriages. Revenue Ruling 2013-17 will be applied prospectively as of September 16, 2013.

Specific to IRC §42 and 100% full-time student households, the exception under IRC §42(i)(3)(D)(ii)(II) for students who are married and can file a joint return applies to married same-sex couples as described in #2 below. Further, the exception can be applied retroactively to same-sex couples currently occupying low-income units. For example, if a same-sex married couple is in the process of being evicted because they are both full-time students and were determined to be ineligible for the exception, then the exception is applied retroactively and the couple does not violate the requirement that a unit not be occupied entirely by full-time students.

For Federal tax purposes:

1. The terms “spouse,” “husband and wife,” “husband,” and “wife” include an individual married to a person of the same sex if the individuals are lawfully married under state law, and the term “marriage” includes such a marriage between individuals of the same sex.
2. The Service adopts a general rule recognizing a marriage of same-sex individuals that was validly entered into in a state whose laws authorize the marriage of two individuals of the same sex even if the married couple is domiciled in a state that does not recognize the validity of same-sex marriages.
3. The terms “spouse,” “husband and wife,” “husband,” and “wife” do not include individuals (whether of the opposite sex or the same sex) who have entered into a registered domestic partnership, civil union, or other similar formal relationship recognized under state law that is not denominated as a marriage under the laws of that state, and the term “marriage” does not include such formal relationships.

Please follow the below listed link for the entire Revenue Ruling 2013-17:

<http://www.irs.gov/pub/irs-drop/rr-13-17.pdf>