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Guidance on personal income tax treatment of same-sex marriage issued.

The Department of Taxation and Finance (DTF) recently issued an advisory opinion stating that same-sex marriages will not be recognized for state personal income tax purposes. The DTF notes that New York State follows the federal determination of filing status. Because a marriage to a same-sex partner is not a marriage for federal income tax purposes, it is not a marriage for state income tax purposes. The petition had asked whether Governor David Paterson's 2008 directive to all state agencies regarding the recognition of same-sex marriages would affect tax treatment [DTF, TSB-A-(2)I, 5-12-10].