



OFFICE OF THE CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

August 30, 2011

CC:PA:02:SLahabi
CONEX-133350-11

Mr. Robert Shair
Senior Tax Advisor
H&R Block
114 N Vine Street
Urbana, IL 61802

Dear Mr. Shair,

This responds to your July 14, 2011, letter to Commissioner Shulman requesting information on the filing status for Federal income tax purposes of parties to an Illinois civil union who are of opposite sex.

In general, the status of individuals of the opposite sex living in a relationship that the state would treat as husband and wife is, for Federal income tax purposes, that of husband and wife. Section 20 of the Illinois Religious Freedom Protection and Civil Union Act provides that "[A] party to a civil union is entitled to the same legal obligations, responsibilities, protections, and benefits as are afforded or recognizes by the law of Illinois to spouses" 750 Ill. Comp. Stat. 75/20 (2011). Accordingly, if Illinois treats the parties to an Illinois civil union who are of opposite sex as husband and wife, they are considered "husband and wife" for purposes of Section 6013 of the Internal Revenue Code, and are not precluded from filing jointly, unless prohibited by other exceptions under the Code.

Sincerely,

A handwritten signature in black ink, appearing to read "Pamela Wilson Fuller".

Pamela Wilson Fuller
Senior Technician Reviewer, Branch 2
(Procedure & Administration)