

Minnesota Tax Information for Same-Sex Married Couples

Individual Income Tax information for tax year 2013 and future years

General rule: File your Minnesota income tax and property tax refund returns using the same filing status as on your federal return.

If	And	Then
You were legally married in any jurisdiction	You must file a Minnesota Individual Income Tax return as a resident	<ul style="list-style-type: none"> File your Minnesota return using the same filing status on your federal return
You were legally married in any jurisdiction before Jan. 1, 2014 AND You reside in another state (not Minnesota)	You must file a Minnesota Individual Income Tax return as a part-year resident or nonresident*	<ul style="list-style-type: none"> File your Minnesota return using the same filing status as on your federal return File your other state return as directed by the state you reside in
You were legally married in any jurisdiction before Jan. 1, 2014 AND You reside in either Michigan or North Dakota, which have reciprocity agreements with Minnesota	You were a full-year resident of Michigan or North Dakota and: <ul style="list-style-type: none"> You returned to your home state at least once each month You had only “personal service” (work-related) income in Minnesota – wages, salaries, tips, commissions, or bonuses 	<ul style="list-style-type: none"> Your personal service income is not subject to Minnesota income tax When you file your federal return follow federal law File your Michigan or North Dakota return as directed by the state you reside in
You were legally married in any jurisdiction	You file for a Political Contribution Refund in Minnesota	<ul style="list-style-type: none"> You do not have to use the same filing status as your income tax return You must choose to file either a joint application or separate applications; you cannot file both

* *You must file a return if your Minnesota gross income meets the state’s filing requirement (\$10,000 or more for 2013).*

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For Minnesota Employers and Landlords

General rule: For Minnesota tax purposes, treat employee benefits and withholding the same for same-sex and opposite-sex married couples.

If	And	Then
You're an employer in Minnesota	You offer health insurance	For tax year 2013 and after: <ul style="list-style-type: none"> • Treat employer-paid health insurance premiums the same way for same-sex spouses and opposite-sex spouses • Do not count premiums for same-sex spouses as taxable wages for withholding purposes
You're an employer in Minnesota	You offer flexible spending accounts	For tax year 2013 and after: <ul style="list-style-type: none"> • Treat flexible spending accounts and the use of pre-tax dollars the same way for same-sex and opposite-sex spouses • Do not count pre-tax dollars set aside or used for same-sex spouses as taxable wages for withholding purposes
You're an employer in Minnesota AND You have employees who reside in another state	You offer health insurance or flexible spending accounts that cover spouses of employees	<ul style="list-style-type: none"> • Do not count health insurance premiums or pre-tax dollars as taxable wages for Minnesota withholding purposes*
You're an employer in Minnesota	You issued Forms W-2 to employees in prior years	You do not have to issue corrected Forms W-2 to your employees reflecting a change in taxable income unless the IRS requires it
You're a landlord in Minnesota	You complete Certificate of Rent Paid (CRP) for renters	For 2013 or later, issue one CRP to same-sex married couples who rent from you

** For employees who reside in Michigan or North Dakota – which have reciprocity agreements with Minnesota – you are not required to withhold Minnesota tax from Minnesota wages if they have provided you with a valid reciprocity exemption certificate (Form MWR).*

MINNESOTA • REVENUE

Prior-year tax returns (before tax year 2013)

General rule: If you amend your federal income tax return with a new filing status, you must also amend your Minnesota return to use the same filing status.

If	And	Then
You were legally married in any jurisdiction	You file an amended or original federal return for a prior, open tax year	You must also file an amended or original Minnesota return for that year, using the same filing status as on your federal return
	You file an amended or original federal income tax return with a married filing status for a prior, open tax year AND You filed a Minnesota Property Tax Refund – homeowner or renter – for the same year	You must also file a joint, amended Minnesota Property Tax Refund for that year, if you were married and lived with your spouse for the entire year If you and your spouse got married or lived apart for part of the year, you may amend your Property Tax Refund to file jointly
	You file an amended or original federal return for a prior, open tax year AND During that year, you purchased health insurance coverage for your same-sex spouse, from your employer on an after-tax basis	When you file an amended or original Minnesota return for that year, you may exclude the amounts paid for that coverage from your taxable income
	You have not filed for a past year	You must file a Minnesota return using the same filing status as on your federal return
	We issued you a Commissioner Filed Return (CFR)	You must replace the CFR by filing your own Minnesota return, using the same filing status as on your federal return

** Your overall Minnesota tax liability could increase if amending your return reduces your Property Tax Refund.*