



**EQUALITY
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Civil Union Couples' Ability to File Jointly their State Tax Returns

**EQUALITY ILLINOIS BULLETIN
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Earlier this week, the Illinois Department of Revenue issued a bulletin announcing that it will continue to direct all tax return filers to follow IRS determination of who may file jointly. **As a result of that practice, Illinois couples in a civil union would not be allowed to file Illinois tax returns jointly, which is in apparent contradiction to the express intent of the Illinois General Assembly.**

During the civil union bill debates in the General Assembly, lawmakers expressly contemplated joint tax return filings as one of the rights that couples in a civil union would receive. The language of the law is clear about the lawmakers' will:

"A party to a civil union is entitled to the same legal obligations, responsibilities, protections, and benefits as are afforded or recognized by the law of Illinois to spouses, whether they derive from statute, administrative rule, policy, common law, or any other source of civil or criminal law." (750 ILCS 75/20)

In addition, the lawmakers included a clause in the law to ensure that couples in a civil union would receive rights identical to those in a marriage:

"This Act shall be liberally construed and applied to promote its underlying purposes, which are to provide adequate procedures for the certification and registration of a civil union and provide persons entering into a civil union with the obligations, responsibilities, protections, and benefits afforded or recognized by the law of Illinois to spouses." (750 ILCS 75/5)

Equality Illinois is currently investigating the legal standing of the [Department of Revenue announcement](#) and the remedies available to us under law. We will update this bulletin once we have additional information or developments.

To receive latest updates on developments in LGBT equality, please sign up for our e-alerts at www.eqil.org.

Equality Illinois is the State's largest and oldest organization advocating for full equality for lesbian, gay, bisexual, and transgender people.

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