

IRS: 'Husband' and 'Wife' Now Applies to Gay Spouses

The IRS will now recognize same-sex marriages for tax purposes regardless of where they were performed.

The agency says it will interpret the terms "husband" and "wife" to apply to same-sex spouses as well as opposite-sex spouses.

The change is part of the implementation of the Supreme Court's legalization of same-sex marriages nationwide.

Regulations would apply to all federal tax provisions in which marriage is a factor, including filing status, exemptions, the standard deduction, and employee benefits.