

Individual Income Tax—Revenue Ruling Rescinded

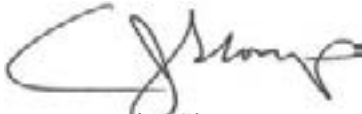
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The following revenue ruling is hereby rescinded:

22-13-1 **Tax Guidance for Individuals in a Same-Sex Marriage**, issued October 24, 2013.

APPROVED:



Leonard J. Sloup
Acting Tax Commissioner

June 29, 2015