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SECTION A

SO THAT IF IT HAD BEEN ACTUAL  
TERRORISTS WED

## Gay couple seek to file joint tax return

By KRISTA LARSON  
The Associated Press

TRENTON — A same-sex couple from Berkeley Heights who obtained a civil union in Vermont three years ago are seeking a court ruling that would allow them to file a joint state income tax return in New Jersey.

However, a tax court judge told George DeCarlo and Ryan Reyes on Friday that they would have to pay a filing fee and resubmit their complaint before its merits could be addressed.

The two joined in civil union in August 2000 in Putney, Vt., one month after the state's landmark law went into effect giving same-sex couples all of the rights, benefits and respon-



George DeCarlo, left, and his partner, Ryan Reyes, both of Berkeley Heights, pose in Reyes' mother's house on Friday in Metuchen.

ASSOCIATED PRESS PHOTO

**"New Jersey is linked by law to the federal tax laws, which do not recognize this form of filing."**

TOM VINCZ,  
spokesman,  
state Department of Treasury

sibilities of marriage through a parallel legal institution.

Civil union couples in Vermont may file their state income taxes jointly as married heterosexual couples do. However, New Jersey does not allow the practice. Its law requires taxpayers to

use the same filing status they use for federal income tax filing.

"New Jersey is linked by law to the federal tax laws, which do not recognize this form of filing, and we are bound by federal policy," said Tom Vincz, a spokesman for the state Department of Treasury.

DeCarlo and his partner say they want the same opportunity married couples have to determine, based on their financial circumstances, whether it's better to file separately or

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## Joint

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jointly. However, they also feel the state's position on tax returns reflects a greater issue.

"I think it's the most glaring example as far as the state of New Jersey is concerned on being recognized as legal strangers," DeCarlo said.

The couple, who first complained to state tax officials two years ago that New Jersey tax forms do not have a checkoff category that accurately reflects their relationship, said they plan to refile their complaint.

They said they had not paid a fee because it was not clear which amount applied to their dispute.

"We have every intention to file a joint tax return for this year," said DeCarlo, 45, who along with his partner is run-

ning for the state Legislature this fall as a Green Party member.

The rights and responsibilities granted under Vermont have not been extended; upheld in other states, said M. Foreman, executive director of the National Gay and Lesbian Task Force.

Tax equity legislation is being considered in many municipalities, although most of it is limited to tax that has to be paid on partner's health insurance, said.

"There are literally dozens of choices and benefits that married people have that save them money, and nobody wants to pay more taxes than they should have to," Foreman said.

DeCarlo and Reyes face off procedural issues in their case. The state has moved to dismiss their complaint on the basis that DeCarlo and Reyes had missed an earlier deadline.

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