Discover PLUS Research Topics – Tax Implications of Same Sex Marriage Legalization

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Scenario: Section 3 of the Defense of Marriage Act was declared unconstitutional in the landmark Supreme Court case, United States v. Windsor, in June 2013. An estate attorney would like to gain insight into the tax implications this reversal will have for her clients in same-sex marriages.

Search: (DOMA or Windsor or “defense of marriage act”) /p tax

Results: Search results include program Transcripts from our “ERISA: The Evolving World” seminar as well as our “Supreme Court Review” program; publications such as 45th Annual Estate Planning Institute 2014, and Employment Discrimination Law & Litigation, and Stocker and Rikoon on Drawing Wills and Trusts; and a form that provides instructions on how to disburse estate taxes in the event federal law does not recognize the same-sex marriage.

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