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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