

Taxes after DOMA: Amending Returns and Other Same-Sex Marriage Issues

January 2014

Learning Objectives: By attending this seminar, participants will be able to:

- Identify how interaction of federal tax law and applicable state law impacts same-sex couples
- Recognize areas of post-DOMA (Defense of Marriage Act) tax law that are relevant for same-sex couples
- Analyze whether amended tax returns are beneficial for same-sex couples
- Advise same-sex couples on post-DOMA tax regulations

Agenda

1. Introduction and Overview (45 minutes)

- Background and the Supreme Court DOMA decision
- Taxpayers affected by the decision
- Impact on various federal programs and benefits

2. Amending Returns: Should the Taxpayer Amend? (45 minutes)

- State law and the DOMA decision
- Areas of federal tax impacted by the DOMA decision
- Taxpayers that have the option of amending returns

Break (15 minutes)

3. Amending Returns: Should the Taxpayer Amend (*continued...*) (30 minutes)

- Essential tax issues to consider

4. Employee Benefits and Social Security (30 minutes)

- General considerations
- Cafeteria plans
- HSAs and FSAs
- COBRA
- Family Medical Leave Act implications
- Retirement plans and the DOMA decision
- Social Security benefits and the DOMA decision

5. Gift and Estate Tax Considerations (20 minutes)

- Background
- Marital deduction
- Portability
- Impact of DOMA decision on gifting rules
- State law tax issues

6. The Affordable Care Act and the DOMA Decision (10 minutes)

- Liability for penalties
- Premium assistance credit
- Small business health insurance credit

7. Question and Answer Period (30 minutes)