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)

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