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**Same-Sex Couples Should Consider Filing a Protective Claim for Refund**

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While the Justice Department will not defend that statute, the House is likely to intervene in those cases to seek application of that statute. If so, the final decision would likely be made by the U.S. Supreme Court. Such a decision is at the least a year away. While this is going on, legally married same-sex couples should consider filing a protective claim for refund for all open years if they would otherwise benefit from the filing of a joint income tax return. For federal returns that is usually three (3) years and for California returns that is usually four (4) years. Filing a protective claim for refund would permit you to pursue a refund if the Supreme Court declares that statute to be unconstitutional.



Note that if the law is held unconstitutional, many other tax attributes would change as well. For example, gifts between same-sex spouses would qualify for the unlimited gift tax marital deduction. Bequests to a surviving spouse would not be subject to estate tax. The surviving spouse may be entitled to use any unused estate tax exemption of the deceased spouse. Employer provided health coverage for same-sex spouses would be tax free. Call your tax preparer or our office if you have questions regarding whether a protective claim could benefit you.

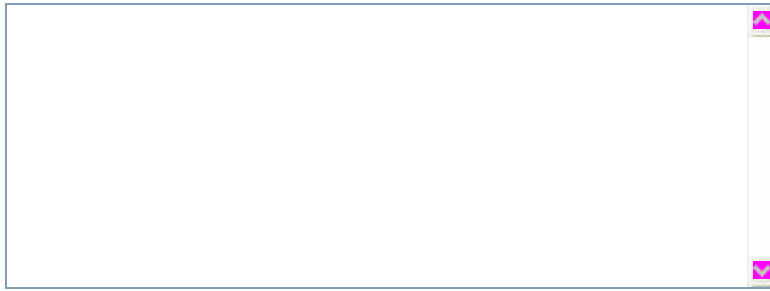
**We will be conducting a seminar on estate planning and tax issues for same-sex partners at a date and location to be determined. Please call our office if you would like information on where and when that seminar will be conducted.**

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Is this item worthy of implementation?	Yes	<input type="radio"/>	No	<input type="radio"/>	Maybe	<input type="radio"/>
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