

WWW.GayTaxGuide.com

Website Guide to Gay Marriage Income Tax Implications

By
Jeffrey J. Quatrone RTRP

APPROVED:

Donald Goldman

Director

Manuel G. Aviles-Santiago

2nd Committee Member

ACCEPTED:

Dean Mark Jacobs
Barrett, The Honors College

Executive Summary

Different states have different laws concerning the recognition of same-sex marriage, creating a varying set of regulations and procedures for filing income tax returns from one state to another. The idea was to create an instrument where tax professionals and the public can reference requirements for any state in regard to income tax filing and include primary sources for the basis of the information presented.

This project was conceived, in the winter of 2013. The Supreme Court of the United States (SCOTUS) had not yet heard arguments in [United States v. Windsor¹](#) (United States v. Windsor, 2013). The case is a landmark decision striking down section 3 of the [Defense of Marriage Act²](#) as unconstitutional by violating the 5th and 14th amendments to the Constitution of the United States (COTUS) (United States v. Windsor, 2013).

Prior to the Windsor case, same-sex married residents of a state that recognized their marriages would have to file either single or head of household on their federal return conflicting with the married or married filing separately status they would use on their respective state return.

¹ See Appendix B

² See Appendix C

Most states that impose an income tax use the federal adjusted gross income³ calculated from the taxpayers' federal tax return as a base for formulating state income tax. This is a cause for confusion during the process of income tax filing. Research for this project commenced after SCOTUS ruled on Windsor, which was handed down June 26, 2013.

The Windsor case eliminated the existing conflict in filing status between federal and state income tax returns for residents of states that recognize same-sex marriages. However, it created a conflict between federal and state filing status for residents of those states that do not recognize same-sex marriage. The Windsor ruling allowed a filing status for same-sex married couples on their federal return as married filing jointly or married filing separately as well as on their respective state return if the state recognized the marriage. As a result of Windsor, currently states that do not recognize same-sex marriage that used to conform with federal filing status now conflict with federal filing status, as their residents must file either as single or head of household on the state return and married or married filing separately on the federal return. Effective for the 2013 tax year same-sex married couples now have to

³2013 Form 1040 line 37, Form 1040A line 21, Form 1040EX line 4

change the federal filing status from their filing status in prior years in which they were married. (They also are permitted to file amended returns as allowed by law.) My intention was to provide people with information to assist them in making informed decisions about how to file state returns and to provide a graphical interface representing the acceptance of same-sex marriage on a state by state basis.

Since the June 2013 Windsor decision a total of 42 court cases⁴ filed in various state and federal courts affirmed various rights involving the recognition of same-sex marriages (Freedom To Marry, 2014). As the date for my thesis defense approached SCOTUS was asked to review seven marriage equality cases.⁵ In each case the Courts of Appeal held that states' laws barring same-sex marriage were unconstitutional. On October 6, 2014 SCOUTUS declined to hear the seven cases (America, 2014). Therefore rulings from the Federal Appellate Courts were binding in all states within the jurisdiction of their respective court, paving the way for recognition of same-sex marriage.

⁴ As of November 6, 2014

⁵ Herbert v. Kitchen, Bishop v. Smith, Schaefer v. Bostic, Latta v. Otter, Sevcik v. Sandoval, Baskin v. Bogan and Walker v. Wolf.

With a quickly changing landscape of states' ability to regulate same-sex marriage my work on this website is not complete, and much had to be edited in the final weeks before launch of the website www.GayTaxGuide.com. My goal is to provide this service until it is no longer needed and there is consistency throughout the U.S. in regard to same-sex marriage laws.

In conjunction with reading this thesis, I invite the reader to visit the website www.GayTaxGuide.com that was created to show the current state of recognition for same-sex marriages in the U.S. The site links to primary sources that qualify the recognition or non-recognition of such marriages with links to instructions for filing state income tax returns for same-sex married couples.

The remainder of this paper is organized as follows:

1. History of income tax in the U.S.
2. Brief world history of same-sex marriage
3. Brief expose on the life of Edith Windsor
4. Summary of United States v. Windsor
5. Gay, Lesbian, Bisexual and Transgender Statistics
6. Research process and sources

Located in the appendix you will find copies of; a complete collection of web pages from www.GayTaxGuide.com as published on November 16, 2014, The Defense of Marriage Act, the SCOTUS opinion rendered in Windsor and a report authored by myself, *The Defense of Marriage Act, Implications of California Proposition 8 and the Discriminatory Tax Code in Regards to Inheritance Rights of Same Sex Couples*. The report was written shortly after the Windsor arguments were heard but before SCOTUS issued their opinion in the Windsor case.



Figure 1

Screen shot of home page from an Android mobile device on October 20, 2014. The landscape of the recognition of same-sex marriages was different than today. See Appendix D for a collection of all pages published November 16, 2014. Visit <http://gaytaxguide.com> to view the current landscape of same-sex marriage in the U.S.

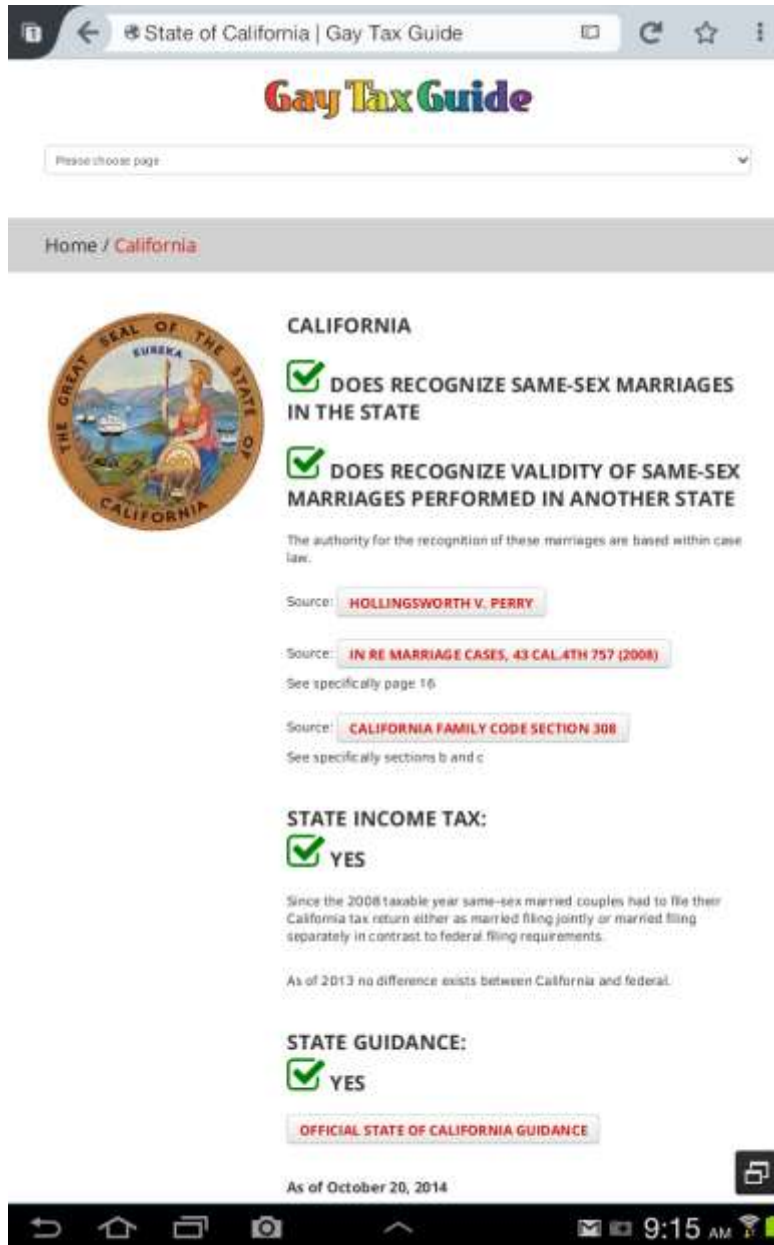


Figure 2
Screen shot of California page from an Android Mobile Device.
http://gaytaxguide.com/state_ca.html

History of Income Tax in United States

War debt stemming from the Revolutionary War was mainly paid for by various excise taxes on items like alcohol and tobacco (ArticlesBase.com, 2007). Over time direct taxes were imposed on real property, estates, and slaves (ArticlesBase.com, 2007). In 1802 Thomas Jefferson abolished many of the taxes (ArticlesBase.com, 2007). President Lincoln signed the Revenue Act of 1861 (The History Channel, n/a) as a mechanism to fund the Civil War (Terrell, 2004) by taxing personal income at a flat rate of 3% (ArticlesBase.com, 2007) on income over \$800 (The History Channel, n/a). The revenue act was appealed ten years later in 1871 (Terrell, 2004).

A 2% flat tax on income was imposed in 1894 that was ruled unconstitutional by SCOTUS, declaring that the tax was a direct tax and not apportioned according to the U.S. Census as required by Article I, Section 2 and 9 of COTUS (ArticlesBase.com, 2007), which reads in part:

Section 2

Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding to the whole Number of free Persons, including those bound to Service for a Term of Years, and excluding Indians not taxed, three fifths of all other Persons.

Section 9

No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or enumeration herein before directed to be taken.⁶

The Congress of the United States, in response to this SCOTUS opinion, drafted the 16th Amendment to COTUS on July 2, 1909 which was ratified February 3, 1913 when the required 36 of the then 48 states voted for the amendment (Terrell, 2004). A total of 42 states ultimately ratified the amendment (ArticlesBase.com, 2007). With this amendment Congress was granted authority to levy income tax without regard to the census (ArticlesBase.com, 2007).

Amendment XVI

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.⁷

With the XVI amendment ratified, Congress passed the Revenue Act of 1913 which dramatically changed taxation in U.S. In addition to reducing tariffs, the act reinstated a federal income tax to help offset lost revenue from the tariff reductions (Boundless Learning, 2014). Couples earning over \$4000 (Tax Analysts, 2014) (over \$96,000 adjusted for inflation in 2014 dollars (United States Bureau of Labor Statistics, n/a)) and single taxpayers earning over \$3000 (Tax Analysts, 2014) (over

⁶ http://www.archives.gov/exhibits/charters/constitution_transcript.html

⁷ http://www.archives.gov/exhibits/charters/constitution_amendments_11-27.html

\$72,000 adjusted for inflation in 2014 dollars (United States Bureau of Labor Statistics, n/a)) after permissible deductions were required to pay 1% in federal tax (Tax Analysts, 2014). Higher income taxpayers (over \$20,000 in 1913 dollars) paid a progressively higher tax rate of an additional 1 to 6 percent (Tax Analysts, 2014).

Interestingly, Congress also set March 1 as the deadline to file income tax returns (Library of Congress, 2004). During that first year of the newly re-instated income tax only income earned between March 1 to December 31, 1913 was taxed (Tax Analysts, 2014). The original form 1040 (federal income tax reporting form) was 4 pages including 1 page devoted to instructions and required no other forms or schedules as compared to today's tax return (Tax Analysts, 2014).

Territories and states also wanted to tax residents. Hawaii was a territory in 1901 when an income tax was imposed on their residents (The Tax Foundation, 2005). The State of Wisconsin was the first state to collect taxes on income starting in 1911 (The Tax Foundation, 2005). Today seven states⁸ do not impose an income tax, and two states⁹ impose an income tax on interest and dividends only (The Tax Foundation, 2005).

⁸ Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming

⁹ New Hampshire and Tennessee

Brief History of Gay Marriage

State, as well as faith based, sanctioned unions of same-sex couples have been consummated long before September 21, 1996 when the U.S. enacted the Defense of Marriage Act (DOMA), preventing recognition of same-sex marriages by the federal government. The first documented same-sex marriage occurred in Spain on April 16, 1061 between Pedro Diaz and Muno Vandilaz at the Galician municipality of Rairiz de Veiga in (Geni.com, 2014). The Monastery of San Salvador de Celanova held the documents recording the church wedding (Geni.com, 2014).

Earlier, in ancient Sparta (current day Greece) and during 2nd century Rome, the respective states officially recognized marriages between men (Geni.com, 2014). In fact, the Roman Emperor Nero (1st century Rome) is reported to have married one of his male slaves (Geni.com, 2014). This union was accepted by the state of Rome, however other people who held similar marriage ceremonies were not recognized by the Roman state until the 2nd century when the official position changed and marriage between men were considered legally binding (Geni.com, 2014). By 342 CE Christian emperors; Constantius II and Constans prohibited further same-sex marriages and ordered current

married same-sex couples executed (Geni.com, 2014). In Asia during the Ming dynasty the province of Fujian located in Southern China held formal ceremonies where females would bind themselves to other females (Huffington Post, 2013).

On May 18, 1970 Jack Baker and Michael McConnell requested a marriage license from Hennepin County, Minnesota, the first same-sex couple to request a license to wed in the U.S. (Huffington Post, 2013). Minnesota, where same-sex marriage licenses have been issued since August 1, 2013, denied the couple a license to wed. After being refused a license the couple sued, claiming gender was never mentioned anywhere in Minnesota marriage law (Aslanian, 2012). On October 15, 1971 the Minnesota Supreme Court ruled in Baker v. Nelson that same-sex couples are not afforded the right to marry in Minnesota (Aslanian, 2012). SCOTUS declined to review the case along with two others filed by same-sex couples on October 10, 1972 (Freedom to Marry, 2014).

On September 21, 1996 President Bill Clinton signed the Defense of Marriage Act, banning federal recognition of same-sex marriages and defining marriage as “a legal union between one man and one woman as husband and wife” (CNN Library, 2014). DOMA responded to several

municipalities that enacted legislation recognizing unions of same-sex couples under various names (CNN Library, 2014).

Seven years after DOMA, the first state in the U.S. allowing recognition of same-sex marriage as equal to heterosexual marriage was Massachusetts. On November 18, 2003 the Massachusetts Supreme Court ruled on *Goodridge v. Department of Public Health*, citing there was no rational basis under the law to deny a marriage license to same-sex couples (Freedom to Marry, 2014).

Synopsis of Edith Windsor

My interest in discriminatory tax policy towards gay marriage began when I first heard of the plight of Edith Windsor of New York. Ms. Windsor met her partner Thea Spyer in 1965 in New York City. They announced their engagement in 1967 (The New York Times, 2007). During 1993 the couple registered as domestic partners with New York City (Verrilli, 2012). After a 40 year engagement the two went to Toronto, Canada and officially married during 2007 (Applebome, 2012). Ms. Spyer passed away in 2009, naming Ms. Windsor as executor of her estate, leaving the bulk of her estate to Ms. Windsor (Verrilli, 2012). As executor of Ms. Spyer's estate, Ms. Windsor filed an estate tax return and paid the United States Treasury over \$363,000 in federal estate tax (Quatrone, 2013). Afterward Ms.

Windsor filed a claim for refund citing Internal Revenue Code 2056(a) (United States v. Windsor, 2013). This revenue code allows property of a decedent to flow to a surviving spouse free of any estate tax. The Internal Revenue Service denied the claim citing DOMA, thereby denying her status as spouse and ineligible to be treated as a surviving spouse (United States v. Windsor, 2013).¹⁰

United States v. Windsor

The Supreme Court's 5-4¹¹ decision granting equal protection to same-sex married couples struck down Section 3 of the Federal Defense of Marriage Act (DOMA) that states:

SEC. 3. DEFINITION OF MARRIAGE

(a) IN GENERAL-Chapter 1 of title 1, United States Code, is amended by adding at the end of the following:

§ 7. Definition of 'marriage' and 'spouse'

"In determining the meaning of any Act of Congress, or of any ruling, regulation, or interpretation of the various administrative bureaus and agencies of the United States, the word 'marriage' means only a legal union between one man and one woman as husband and wife, and the word 'spouse' refers only to a person of the opposite sex who is a husband or a wife."

1 U. S. C. §7.¹²

¹⁰ See Appendix A for a more in depth report on Edith Windsor.

¹¹ Justice Kennedy delivered the opinion of the Court, in which Justices Ginsburg, Breyer, Sotomayor and Kagan joined. Justices Roberts, Scalia, Thomas and Alito filed dissenting opinions.

¹² <http://www.gpo.gov/fdsys/pkg/BILLS-104hr3396enr/pdf/BILLS-104hr3396enr.pdf>

On June 26, 2013 SCOTUS found that DOMA violated; the 5th amendment, relating to due process, a legal requirement that the state must respect all the legal rights that are owed to a person, as well as the 14th amendment, which states in part:

No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law, nor deny to any person within its jurisdiction the equal protection of the laws.¹³

DOMA affected over one thousand federal laws by redefining 'marriage' and 'spouse' to exclude couples of the same-sex (United States v. Windsor, 2013). Justice Kennedy delivered the opinion of the court with Chief Justice Robert authoring the dissent (United States v. Windsor, 2013).

Writing the majority opinion, Justice Kennedy explained that DOMA burdened the lives of same-sex married couples "by reason of government decree, in visible and public ways...from the mundane to the profound." He further explained, "It prevents same-sex married couples from obtaining government healthcare benefits they would otherwise receive....It deprives them of the Bankruptcy Code's special protection for domestic-support obligations....It forces them to follow a complicated

¹³ http://www.archives.gov/exhibits/charters/constitution_amendments_11-27.html

procedure to file their state and federal taxes jointly....It prohibits them from being buried together in veterans' cemeteries" (United States v. Windsor, 2013).

In writing the minority justices' dissent, Chief Justice Roberts summarized the "dominant theme" by writing:

The dominant theme of the majority opinion is that the Federal Government's intrusion into an area "central to state domestic relations law applicable to its residents and citizens" is sufficiently "unusual" to set off alarm bells. I think the majority goes off course, as I have said, but it is undeniable that its judgment is based on federalism.¹⁴

Justice Scalia wrote in his dissenting opinion that SCOTUS "lacked jurisdiction and that Congress and President William Clinton's approval of DOMA was constitutional" (United States v. Windsor, 2013). He further stated, "Congress felt the duty to maintain uniformity and stability and was justified in the legislation" (United States v. Windsor, 2013).

Gay, Lesbian, Bisexual, Transgender Statistics

27% - 1996 Gallup poll asking Americans if same-sex marriage should be legal.¹⁵

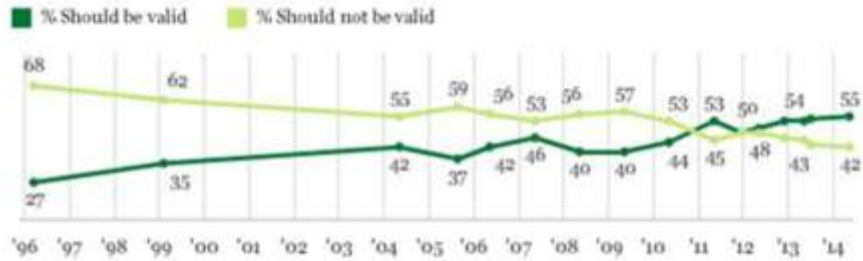
55% - 2014 Gallup poll asking Americans the same question.¹⁶

¹⁴ http://www.supremecourt.gov/opinions/12pdf/12-307_6j37.pdf

¹⁵ <http://www.gallup.com/poll/169640/sex-marriage-support-reaches-new-high.aspx>

¹⁶ <http://www.gallup.com/poll/169640/sex-marriage-support-reaches-new-high.aspx>

Do you think marriages between same-sex couples should or should not be recognized by the law as valid, with the same rights as traditional marriages?



Note: Trend shown for polls in which same-sex marriage question followed questions on gay/lesbian rights and relations 1996-2005; wording: "Do you think marriages between homosexuals ..."

GALLUP

Support for Legal Same-Sex Marriage by Age, 1996, 2013, and 2014

	% Should be legal, 1996	% Should be legal, 2013	% Should be legal, 2014	Change, 1996-2014 (pct. pts.)
18 to 29 years	41	70	78	+37
30 to 49 years	30	53	54	+24
50 to 64 years	15	46	48	+33
65+ years	14	41	42	+28

GALLUP

3.5% - Percentage of U.S. adults who identify as lesbian, gay, bisexual, or transgender (LGBT) according to a 2012 Gallup poll.¹⁷

10% - Percentage of adults in the District of Columbia that identify as LGBT in the same 2012 Gallup poll.¹⁸

¹⁷ <http://www.gallup.com/poll/160517/lgbt-percentage-highest-lowest-north-dakota.aspx>

¹⁸ <http://www.gallup.com/poll/160517/lgbt-percentage-highest-lowest-north-dakota.aspx>

17- Countries where same-sex marriage is approved in the entire country.¹⁹

2 - Countries where in only part of the country same-sex marriage is legal.²⁰

2001 – The year the Netherlands legalized same-sex marriage, the first country to do so in modern times.²¹

646,464 – Number of same-sex households recorded by the 2010 U.S. Census.²²

Research Process and Sources

My first task was to select a name for the website. I used social media to conduct a poll of a possible web address. I narrowed my choice down to two and polled “friends” on my personal Facebook page. The choices polled were; www.GayTaxDivide.com and www.GayTaxGuide.com. Overwhelmingly people chose www.GayTaxGuide.com, citing the former as a negative connotation to gay rights. With a name for my web-site, I had to seek out the expert assistance of a web developer. I solicited bids for web development services, once again on my Facebook page. Additionally, I asked fellow Barrett students if they would like to team up with me for their thesis

¹⁹ Argentina, Belgium, Brazil, Canada, Denmark, France, Iceland, Luxembourg, Netherlands, New Zealand, Norway, Portugal, South Africa, Spain, Sweden, United Kingdom, and Uruguay (<http://www.cnn.com/2012/05/11/politics/btn-same-sex-marriage/>)

²⁰ United States, Mexico (<http://www.cnn.com/2012/05/11/politics/btn-same-sex-marriage/>)

²¹ <http://www.cnn.com/2012/05/11/politics/btn-same-sex-marriage/>

²² <http://www.census.gov/hhes/samesex/data/decennial.html>

project. No Barrett students submitted bids, however, one Computer Information Systems major expressed interest and later declined explaining it would require too much of an investment in time. Three other people submitted bids, an honor student that is a member of my brother's advanced placement high school mathematics class in Pennsylvania, a casual acquaintance, and the fiancé of a professor at ASU. I had little funds available for the project and I selected Mike Scotellaro, fiancé of an ASU professor.

My bibliography does not include the websites for various official state pages as to do so would be exhaustive, and the links in my website demonstrate that sources are primary. I used primary sources for tax codes, forms, state issued guidelines and state laws. A limited number of primary sources were obtained from the database LexisNexis. Several court cases were obtained from websites that may not be considered primary, however I verified the content of those items with primary sources and noted such on the website.

As a starting point for my research, I used the online database *Google Scholar* which is a repository for much of the case law used in my project. The Website "Freedom To Marry" was used extensively for pointing me in a direction for my research. It was particularly instrumental

in the last weeks of this project to obtain the most up to date information as my previous research needed to be updated almost daily due to several sudden court rulings. The National LGBT website at first gave me a generous list of primary sources, however I have deemed it unreliable as many of the links were either outdated and/or incorrect. I did use their disclaimer as a starting point for the disclaimer included on GayTaxGuide.com. Part of my disclaimer is standard language from Internal Revenue Service *Circular 230*, containing rules of conduct for persons such as certified public accountants, IRS enrolled agents, attorneys and others who perform services for taxpayers. I consulted the ASU Law Library “*States Laws Online*” to obtain and verify sources. Intuit®, makers of ProSeries® and LaCerte® professional tax software, was instrumental in compiling sources for the project.

During this project I researched all of the individual states’ income tax filing processes and official guidelines and have gained a much broader understanding of tax policy. I have read many laws to gain a practical knowledge of not only tax law, but marriage law as well. During my project I posted on Facebook obscure laws I uncovered that had little to do with my topic but nonetheless found interesting. I created interesting discourse when people read the posts on Facebook. One example, which

created quite a lot of banter, is the fact that in Wisconsin there is a statute that says:

765.30

(1) The following may be fined not more than \$10,000 or imprisoned for not more than 9 months or both:

(a) *Penalty for marriage outside the state to circumvent the laws.* Any person residing and intending to continue to reside in this state who goes outside the state and there contracts a marriage prohibited or declared void under the laws of this state.²³

It is my belief that this law was not intended to punish same-sex married couples but that its true intention was to limit underage marriage.

Nevertheless the law could be applied to same-sex marriage. I found no instances of the application of this law in regards to a same-sex marriage.

Conclusion

This report encompassed more than just finding primary sources for same-sex marriage and tax law, it was an exercise in creativity and in procuring services of a web developer as well as soliciting bids for this project's web component. Marketing experience was gained promoting my website upon completion of the project. I submit that this project has merit and has benefited me personally as well as serves the public at large. I

²³ (<https://docs.legis.wisconsin.gov/statutes/statutes/765/30>)

have provided a service to the public who can reference the website in regards to same-sex marriage and tax law on a state by state basis.

My primary interest in this project was to help people navigate the tangle of conflicting state and federal laws and procedures when filing income tax returns for same-sex married couples. Further confusion was created by the fact that the Windsor decision reversed the legally available filing statuses and the conflict between state and federal filing statuses of income tax returns for tax year 2013 from 2012. It also created the opportunity to amend previous returns under certain circumstances. I recognized that for best utilization of this tool by the public it should be published where a maximum amount of people could access the information. The internet was a logical location to make this instrument available to the widest audience possible.

Taxpayers, tax advisors and tax return preparers can find tax forms and links to taxing agencies for individual states as well as guidance on the appropriate completing of the forms should the taxpayer be in a same-sex marriage. I have examined the tax regulations of all states as well as the District of Columbia and Puerto Rico. I developed skills to

research and interpret primary sources for tax and marriage laws, skills that will be valuable in my future endeavors.

Appendix

Appendix A. [The Defense of Marriage Act, Implications of California Prop. 8 & the Discriminatory Tax Code in Regards to Inheritance Rights of Same-Sex Couples](#)

Appendix B. [United States v. Windsor](#)

Appendix C. [Defense of Marriage Act](#)

Appendix D. [GayTaxGuide.com as published on November 13, 2014](#)

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