

[Download This Paper \(Delivery.cfm/SSRN\\_ID1844109\\_code471238.pdf?abstractid=1844109&mirid=1\)](https://papers.ssrn.com/sol3/Delivery.cfm/SSRN_ID1844109_code471238.pdf?abstractid=1844109&mirid=1)[Open PDF in Browser \(Delivery.cfm/SSRN\\_ID1844109\\_code471238.pdf?abstractid=1844109&mirid=1&type=2\)](https://papers.ssrn.com/sol3/Delivery.cfm/SSRN_ID1844109_code471238.pdf?abstractid=1844109&mirid=1&type=2)[Add Paper to My Library](#)Share:    

## Marriage, Domestic Partnerships, Civil Union: The Developing Tax Landscape, Through Time: Using the Law to Support LGBT Relationships, Washington State Bar Association Qlaw Section CLE, Seattle, Washington

22 Pages

Posted: 25 May 2011

Wendy S. Goffe ([https://papers.ssrn.com/sol3/cf\\_dev/AbsByAuth.cfm?per\\_id=471238](https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=471238))

Stoel Rives LLP

Date Written: April 22, 2011

### Abstract

This working paper focuses mainly on recent changes in the IRS's position regarding how domestic partners in community property states report income for federal income tax purposes. Other topics include ERISA preemption and estate planning issues for the transgender client.

[Suggested Citation](#) >[Show Contact Information](#) >[Download This Paper \(Delivery.cfm/SSRN\\_ID1844109\\_code471238.pdf?abstractid=1844109&mirid=1\)](https://papers.ssrn.com/sol3/Delivery.cfm/SSRN_ID1844109_code471238.pdf?abstractid=1844109&mirid=1)[Open PDF in Browser \(Delivery.cfm/SSRN\\_ID1844109\\_code471238.pdf?abstractid=1844109&mirid=1&type=2\)](https://papers.ssrn.com/sol3/Delivery.cfm/SSRN_ID1844109_code471238.pdf?abstractid=1844109&mirid=1&type=2)

## 18 References

1. Treas , Reg  
(i)
2. Family and Medical Leave Act Posted: 1993  
Crossref ([https://doi.org/10.1007/springerreference\\_61369](https://doi.org/10.1007/springerreference_61369))
3. U S C §2611  
Posted: 2006  
Crossref (<https://doi.org/10.5860/choice.43-2611>)
4. Fed , Reg  
, volume 33 , p. 491 - 492 Posted: 2010-06-14

[Load more](#)

## 0 Citations

We use cookies that are necessary to make our site work. We may also use additional cookies to analyze, improve, and personalize our content and your digital experience. For more information, see our [Cookie Policy](https://www.elsevier.com/legal/cookiepolicy) (<https://www.elsevier.com/legal/cookiepolicy>)

Do you have a job opening that you would like to promote on SSRN?

[Cookie Settings](#)[Accept all cookies](#)

DOWNLOADS	115
ABSTRACT VIEWS	830
RANK	438,696

## PlumX Metrics



Wills, Trusts, & Estates Law eJournal ([https://papers.ssrn.com/sol3/JELJOUR\\_Results.cfm?form\\_name=journalBrowse&journal\\_id=677861](https://papers.ssrn.com/sol3/JELJOUR_Results.cfm?form_name=journalBrowse&journal_id=677861))

Follow



Sexuality & the Law eJournal ([https://papers.ssrn.com/sol3/JELJOUR\\_Results.cfm?form\\_name=journalBrowse&journal\\_id=1092611](https://papers.ssrn.com/sol3/JELJOUR_Results.cfm?form_name=journalBrowse&journal_id=1092611))

Follow



View more &gt;

Feedback 

Submit a Paper > (<https://hq.ssrn.com/submissions/CreateNewAbstract.cfm>)

SSRN Quick Links



SSRN Rankings



## About SSRN



**f** (<https://www.facebook.com/SSRNcommunity/>)



**in** (<https://www.linkedin.com/company/493409?>

| trk=tyah&trkInfo=clickedVertical%3Acompany%2CentityType%3AentityHistoryName%2CclickedEntityId%3Acompany\_493409%2Cidx%3A | |


 (<https://twitter.com/SSRN>)

(<http://www.elsevier.com/>)

Copyright (<https://www.ssrn.com/index.cfm/en/dmca-notice-policy/>)

Terms and Conditions (<https://www.ssrn.com/index.cfm/en/terms-of-use/>)

Privacy Policy (<https://www.elsevier.com/legal/privacy-policy>)

All content on this site: Copyright © 2023 Elsevier Inc., its licensors, and contributors. All rights are reserved, including those for text and data mining, AI training, and similar technologies. For all open access content, the Creative Commons licensing terms apply.

We use cookies to help provide and enhance our service and tailor content.

To learn more, visit [Cookie Settings](#).



(<http://www.relx.com/>)

