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## Marriage Equality

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DOMA had required same-sex spouses to be treated as unmarried for purposes of federal law. "The Supreme Court's decision opens up several tax breaks newly available to legally married same-sex individuals," said Catherine Murray, tax analyst at Thomson Reuters and an author of the report. "These individuals and their advisors should begin planning now to determine actions to take when the IRS issues guidance."

The Thomson Reuters Checkpoint report, which features explanations, observations, and illustrations, is available for download at no cost at

<http://yourcheckpoint.thomsonreuters.com/DOMA>.

The report discusses new opportunities for married same-sex couples to:

- File a joint tax return.
- File an amended federal tax return for returns previously filed separately.
- Obtain tax-free employer health insurance coverage for spouses.
- Stretch distributions from a deceased spouse's qualified retirement plan under more favorable rules than nonspousal beneficiaries.

- Deduct the alimony paid to a spouse or former spouse.

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service that provides research, news, analysis, and productivity tools to tax, audit, accounting, legal, trade, and finance professionals.

Thomson Reuters also offers guidance and training on the DOMA ruling. For guidance, visit: [Employee Benefits for Domestic Partners: Design, Taxation, and Administration](#) and [PPC's Guide to Practical Estate Planning](#). For training, visit: [Supreme Court Invalidates DOMA: Impacts for Employer-Sponsored Plans](#) and [The Next Step for DOMA: Implications and Opportunities](#). A complete list of resources is available in the [report](#).

Other recent Checkpoint reports include:

- [FASB's Proposed Accounting Standards for Leases](#)
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- [President's Proposed Budget for Fiscal Year 2014](#)

Income Tax

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