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CCH has issued a new [Tax Briefing: Supreme Court Strikes Down DOMA](#), providing expert analysis and insights on key tax provisions affected by the Supreme Court's historic ruling. In a decision that will generate significant change in U.S. tax law, the Court struck down the federal Defense of Marriage Act (DOMA) in a 5-4 ruling on June 26, saying it was unconstitutional in denying benefits and equal protection under the law to same-sex married couples.

The decision opens the door for same-sex married couples to enjoy many federal tax-related benefits previously available only to married couples of the opposite sex. CCH, part of Wolters Kluwer is a leading global provider of tax, accounting and audit information, software and services ([CCHGroup.com](#)).

Specifically, the Court ruled that Section 3 of DOMA violated the equal protection clause of the Fifth Amendment of the Constitution as it applies to same-sex couples legally married under the laws of their state. This decision also means employers must now prepare for extensive changes in benefits for same-sex couples and that affected couples may consider updating their estate plans based upon the estate and gift tax impact.

Even though the decision will immediately extend many benefits to couples in states where same-sex marriage is legal, questions remain over whether the same federal benefits will be available to those in states that do not recognize marriage of same-sex couples.

“The Court's ruling also creates uncertainty for domestic partnerships and civil unions under state laws when it comes to federal tax benefits,” said CCH Principal Federal Tax Analyst, Mark Luscombe, JD, LL.M., CPA. “Same-sex couples who were married under state law before 2013 should determine whether they may benefit from amending prior-year tax returns still open under the Tax Code's statute of

limitations and change their filing status from unmarried to married. But they are

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