

## Windsor v. United States

### Tax Laws Implicated (Partial)

- a. Filing status, tax rate schedules and brackets.
- b. Dependent care credit; elderly and disabled credit; adoption expense credit.
- c. Earned income credit.
- d. AMT exemption and brackets.
- e. Standard deduction.
- f. Level at which itemized deductions begin to phase out.
- g. Alimony inclusion.
- h. Social Security inclusion. The level where the tiers begin and AGI at which inclusion begins are dependent on marital status.
- i. Amounts received from health plans and contributions made to a health plan.
- j. Exclusion of gain from sale of principal residence. Each unmarried individual in a joint tenancy must meet the ownership and use requirements to qualify for the exclusion. An unmarried individual cannot exclude more than \$250,000 while a married couple can exclude up to \$500,000 of gain in certain circumstances.
- k. Dependent care programs.
- l. Statutory fringe benefits.
- m. Exclusion from certain savings bonds used for education.
- n. Definition of dependent.
- o. Charitable contributions.
- p. Medical expense deduction.



- q. Alimony deduction.
- r. Deduction for contributions to an IRA.
- s. Transactions between related parties.
- t. Entertainment expenses.
- u. Ownership of stock.
- v. Various provisions of retirement plans, including survivor annuities.
- w. Attribution of participation in connection with passive activities.
- x. Various provisions of trust taxation, including income in the case of divorce and definitions of IRD.
- y. Exclusion of foreign earned income and housing.
- z. Basis of property acquired from a decedent or by gifts and transfers in trust.
  - 1. Transfers between spouses and ex-spouses.
  - 2. Rollovers of small business investment companies.
  - 3. Straddles.
  - 4. Exclusion of gain from disposition of small business stock.
  - 5. Limitation on capital losses.
  - 6. Gains and losses from short sales.
  - 7. Gains on sales of depreciable property to a related taxpayer.
  - 8. Losses on disposition of small business stock.
  - 9. Definition of an S corporation.
  - 10. Definition of self-employment income.
  - 11. Imposition and rate of estate tax.
  - 12. Credits for gift tax, prior transfers, foreign death taxes.
  - 13. Inclusion of dower, certain gifts made within three years of death, transfers taking effect at death, and joint interests.
  - 14. Estate expenses.
  - 15. Deduction for bequests to spouse.
  - 16. Qualified domestic trusts.
  - 17. Split gifts.
  - 18. Property settlements.
  - 19. Disclaimers.
  - 20. Lifetime transfers to spouse.
  - 21. Various provisions related to generation-skipping.
  - 22. Definitions related to FICA, FUTA, and federal income tax withholding.
  - 23. Persons required to file income tax returns.