

News

Dold Comments on IRS Final Regs on Marriage Definition

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Elizabeth Dold was quoted in the article, “IRS Issues Final Regs for Defining Marriage Post-Obergefell,” in the September 8, 2016 issue of the CCH Standard Federal Tax Reports. The article discussed the final regs issued by the IRS, which reiterated that for federal tax purposes, marriage includes opposite-sex marriage and same-sex marriage.

Dold told Wolters Kluwer that “the final regulations codify the Supreme Court’s decisions in Obergefell and Windsor, consistent with and replacing Rev. Rul. 2013-17, clarify the treatment of common law and foreign marriages, and continue to exclude from the definition of marriage for tax purposes domestic partnerships and civil unions.”

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