

Congress of the United States
Washington, DC 20515

September 19, 2011

The Honorable Douglas H. Shulman
Commissioner of Internal Revenue
Internal Revenue Service
United States Department of Treasury
Washington, DC 20224

Dear Commissioner Shulman:

We write today to bring to your attention the serious issues that registered domestic partners and same-sex married couples experienced in the 2010 tax filing season. These couples face significant complexity in filing even the most simple of returns, often resulting in improper enforcement action by the Internal Revenue Service at a considerable cost to these taxpayers and the federal government. We urge the IRS to take swift action to address these issues and ease the unequal burdens faced by these taxpayers.

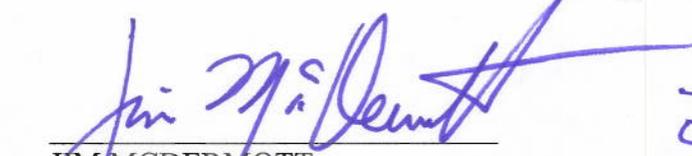
Currently, fifteen states recognize same-sex marriage or domestic partnerships with no equivalent recognition under federal law. The absence of federal recognition for these couples has created ambiguity and complexity in the tax law that can, in part, be mitigated through IRS action. In the 2010 Annual Report to Congress, the National Taxpayer Advocate discusses the inequities faced by these couples, and recommends the IRS publish rulings and guidance to address these issues. We ask that the IRS review these recommendations and take appropriate action to ensure that the tax law is enforced with integrity and fairness to all taxpayers.

Furthermore, domestic partners living in Washington, California, and Nevada, face additional tax complexity with respect to community property. For couples living in these three states, community income and community deductions are shared equally between both partners, as required by the IRS and well established Supreme Court precedent. However, current IRS systems do not adequately link domestic partners – resulting in erroneous notices of improper reporting and the inaccurate assessment of penalties and interest. These errors are costly for the taxpayer to address, and waste significant IRS funds and resources.

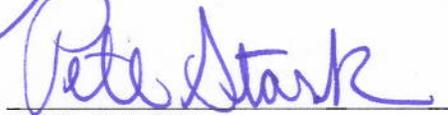
Now, more than ever, our tax system must be simplified for taxpayers and provide for the efficient and economical administration of our tax laws. While we believe that legislative action should be taken to fully address the inequities experienced by same-sex couples, we urge the IRS to take immediate action within its authority to reduce unnecessary burdens and ensure our tax law is applied fairly and equitably to all taxpayers.

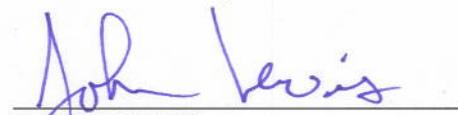
Thank you for your thoughtful consideration and commitment to these issues.

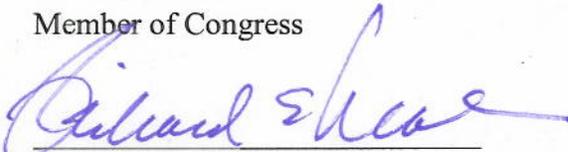
Sincerely,

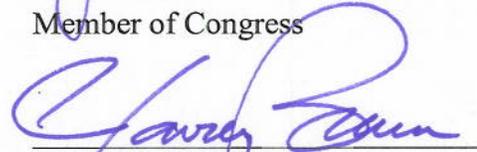

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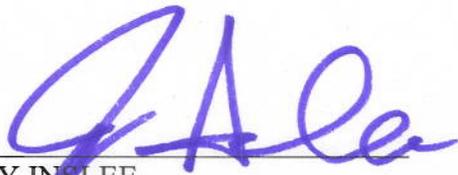

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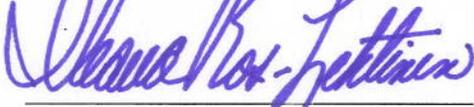

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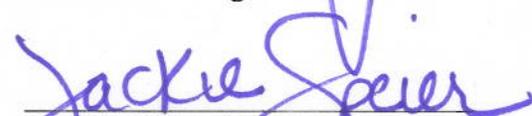
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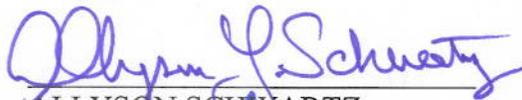
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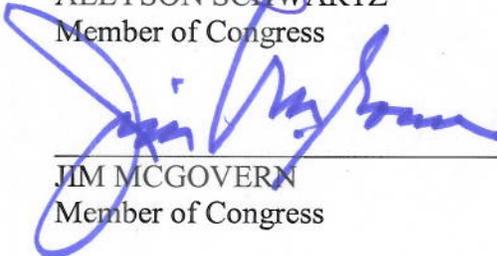
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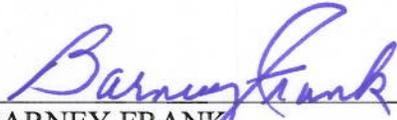
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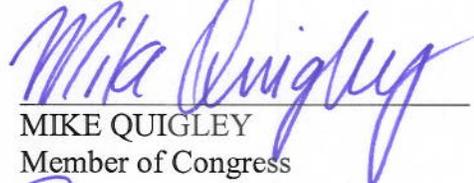
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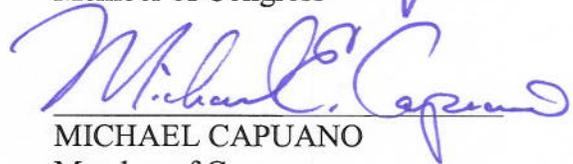
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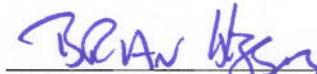
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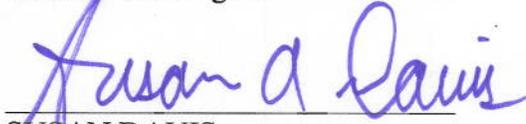
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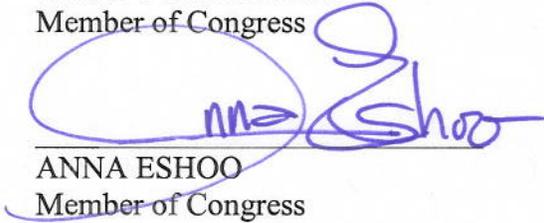
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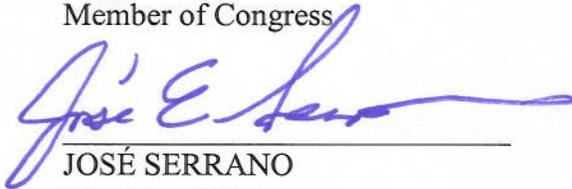
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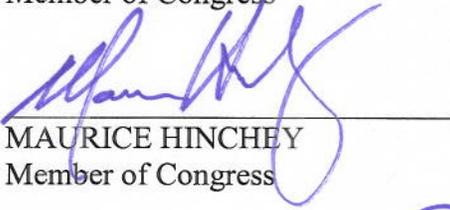
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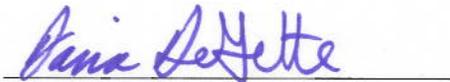
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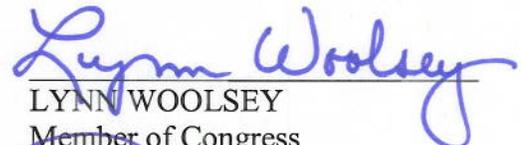
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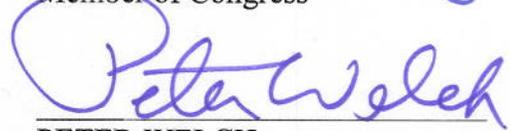
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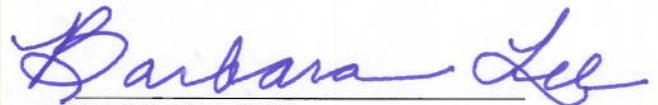
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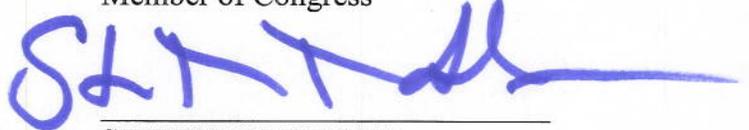
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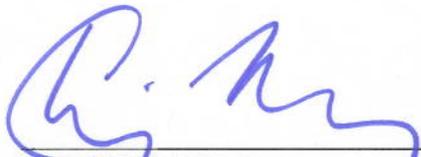
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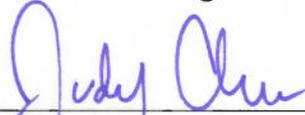
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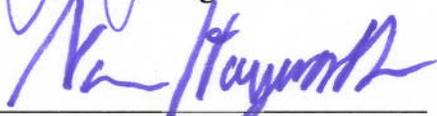
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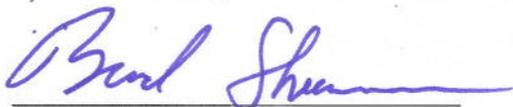
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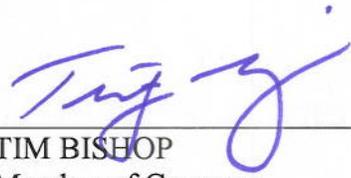
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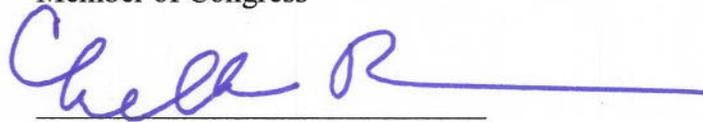
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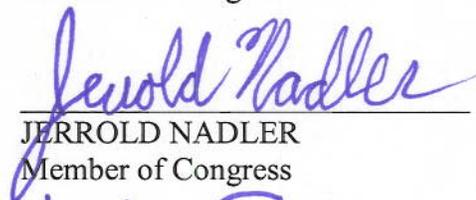
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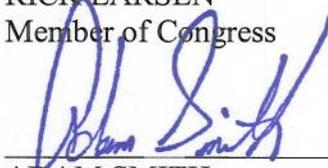
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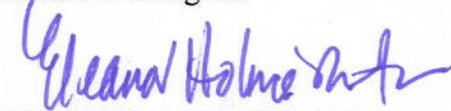
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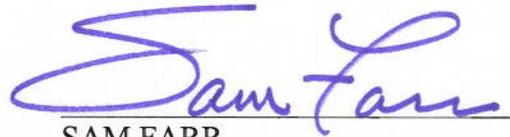
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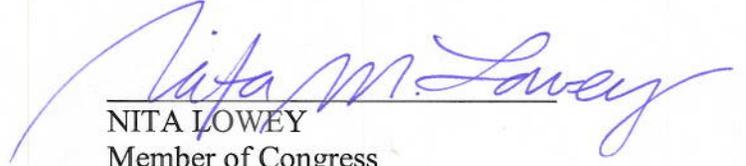
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