Federal Court Rules That Gay Widow Is Entitled to Estate Tax Refund

Finding that the Defense of Marriage Act's (DOMA's) denial of equal benefits to same-sex couples violates the Equal Protection Clause of the Fifth Amendment, a federal court judge has awarded the surviving spouse of a lesbian couple reimbursement for the tax bill she paid on her wife's estate.

Edith Windsor and Thea Spyer became engaged in 1967 and were married in Canada in 2007, although they lived in New York City. Ordinarily, spouses can leave any amount of property to their spouses free of federal estate tax. But when Ms. Spyer died in 2009, Ms. Windsor, now 82, had to pay Ms Spyer's estate tax bill because of DOMA, a 1996 law that denies federal recognition of gay marriages.

Although New York State considered the couple married, the federal government did not and taxed Ms. Syper's estate as though the two were not married. Ms. Windsor sued the U.S. government seeking to have DOMA declared unconstitutional and asking for a refund of the more than $350,000 in estate taxes she was forced to pay.

Federal court judge Barbara Jones from the U.S. District Court for the Southern District of New York ruled that there was no rational basis for DOMA's prohibition on recognizing same-sex marriages. Jones stated that it was unclear how DOMA preserves traditional marriage, which is one of the stated purposes of the law. As ElderLawAnswers reported last year, President Obama decided to stop defending DOMA, so members of Congress formed an advisory group to defend the law. This is the fifth case to strike down DOMA.

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