

March 14, 2005

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue NW Suite 2100  
Washington, DC 20220

PRESIDENT'S ADVISORY  
PANEL  
ON FEDERAL TAX REFORM

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I understand you will be making your decision based upon the current conditions and sentiment in our country toward Gays and Lesbian couples. Please consider that there are many of us who are successful and pay large amounts of taxes to benefit out country and all face the same unfair practices of benefits. Below are just a few of the problems (other than discrimination) that we all face in our lives:

**Equal Contribution, Unequal Benefits:** All GLBT people pay into Social Security on an equal basis with their heterosexual counterparts, but are not eligible for equal benefits.

**No Survivors' Benefits:** Same-sex partners do not receive survivors' benefits when a partner dies, even though they pay for them equally.

**No Disability Benefits:** Same-sex partners are not eligible for spouse's benefits when a partner becomes disabled, even though they pay equally into the program.

**Retirement Savings - Death and Taxes:** Tax treatment of retirement savings, such as those found in 401(k) plans, privileges spouses and penalizes same-sex couples. This means that on the death of a partner, the surviving partner is left not only with the same emotional loss that a different-sex spouse experiences, but also with an unfair tax bill. This is problem is made even more acute by the fact that same-sex couples are denied survivors' benefits under Social Security, even though they pay the same payroll taxes as heterosexual workers.

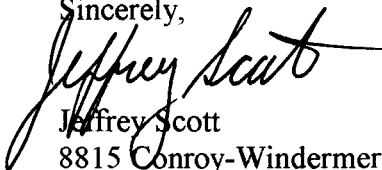
**Estate and Gift Taxes - Strangers Under the Law:** Different-sex spouses get a complete exemption from estate and gift taxes. But same-sex partners, even ones who are married in Massachusetts or parties to civil unions in Vermont, are treated as strangers under the tax code. So when a partner dies, their estate is subject to taxation.

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Sincerely,



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