

ROBERT EDGAR SHOOK III

PRESIDENT'S ADVISORY
PANEL
ON FEDERAL TAX REFORM

March 15, 2005

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

Dear Sir or Madam:

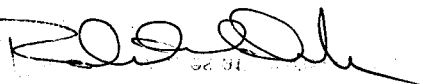
I am writing to request your consideration of the following inequities in the current tax laws. These could be fixed through allowing civil marriage for gay & lesbian Americans, or through action on President Bush's initiative to make the tax laws fairer and simpler. Something tells me that fixing the tax laws will be more likely.

First, **I am taxed on the value of insurance benefits provided to my domestic partner.** Brian and I form a family – a family that we think contributes to our community – and we are still treated unfairly when it comes to my providing healthcare benefits for him. There is no nationalized healthcare in the US, and the tax code should not disadvantage a family for providing healthcare for itself. If marriage (and its inherent benefits) were available to us, we would avail ourselves of them. Given that marriage is *not* an option, we are treated unfairly both through payment with after-tax dollars for the insurance as well as taxability of the value of the benefit itself. For some of my colleagues, this makes the cost of providing healthcare for a family member impossible, and creates an unreasonable financial burden them ... or ultimately on the Medicaid system.

Secondly, **my retirement benefits and savings will be taxed at a significantly higher rate when they pass to my domestic partner.** (And, of course, this will not be offset by any social security benefits for him upon my death). Again, there is a distinct disadvantage for forming a stable family and preparing for the future – together – if taxation is higher as a direct result of forming that family and saving for our retirement.

Thank you for your consideration of these issues that are important to me, my family, and to many other Americans in similar situations. I stand ready to assist you in any way that I can if you need further information or clarification, and I wish you success in your efforts on behalf of all Americans.

Sincerely,



Robert E. Shook III

cc: Human Rights Campaign

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