

MEMO# 27535

September 3, 2013

ICI Conference Call on U.S. v. Windsor and IRS Revenue Ruling 2013-17 Scheduled for September 17

[27535]

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TO: PENSION COMMITTEE No. 22-13

PENSION OPERATIONS ADVISORY COMMITTEE No. 21-13 RE: ICI CONFERENCE CALL ON U.S.
v. WINDSOR AND IRS REVENUE RULING 2013-17 SCHEDULED FOR SEPTEMBER 17

The Institute has scheduled a conference call to discuss the Supreme Court's holding in U.S. v. Windsor, Internal Revenue Service (IRS) Revenue Ruling 2013-17, and the IRS Frequently Asked Questions (FAQs) issued in response to the Windsor decision. As you may recall, in Windsor, the Court ruled that Section 3 of the Defense of Marriage Act (DOMA) was unconstitutional. [1] DOMA Section 3 defined, for purposes of federal law, the term "marriage" as a legal union between one man and one woman as husband and wife, and the term "spouse" as a person of the opposite sex who is a husband or wife. Revenue Ruling 2013-17 provides that same-sex couples, legally married in jurisdictions that recognize their marriages, will be treated as married for federal tax purposes. [2]

During the call, experts from Groom Law Group will address the implications of the Windsor decision, Revenue Ruling 2013-17, and the FAQs, including a discussion of outstanding issues. The call has been scheduled for Tuesday, September 17, 2013 at 3 pm ET. If you plan to participate, please register by emailing Brenda Turner at bturner@ici.org or by phone at 202.326-5820 no later than Monday September 16, 2013. To participate, dial 1-800-857-3795 and enter passcode 65725.

We encourage members to submit questions or specific discussion topics in advance of the call. Please feel free to submit questions or suggested discussion topics to howard.bard@ici.org.

Howard Bard
Associate Counsel

endnotes

[1] For the Institute's Memorandum on the impact of United States v. Windsor on retirement plans, see Memorandum to Pension Members No. 31-13, Bank, Trust and Retirement Advisory Committee No. 20-13, Operations Committee No. 32-13, Transfer Agent Advisory Committee No. 54-13 [[27377](#)], dated July 16, 2013.

[2] For the Institute's Memorandum on the Revenue Ruling and FAQs, see Memorandum to Pension Members No. 41-13, Bank, Trust and Retirement Advisory Committee No. 28-13, Operations Committee No. 43-13, Transfer Agent Advisory Committee No. 66-13, Tax Committee No. 26-13 [[27533](#)], dated August 30, 2013.

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