



After DOMA: Planning with Same-Sex Couples

The recent Supreme Court decision declaring DOMA unconstitutional has opened up significant planning opportunities for same-sex couples. In states recognizing as valid marriages between persons of the same sex,ⁱ it is a good time to revisit financial plans, including estate plans, to ensure clients are aware and taking full advantage of the laws applicable to married persons. For clients residing in states that do not currently recognizing the validity of same-sex marriages, it is important to stay up to date with legislative and judicial developments along those lines. Being sure that clients in those states are familiar with the issues and questions discussed below will help make planning adjustments easier when the marriages are recognized.

For more, contact us at www.mentorriac.com or e-mail us at info@mentorriac.com

ⁱ At this writing, the following states recognize same-sex marriages: California, Connecticut, Delaware, Iowa, Maine, Maryland, Massachusetts, Minnesota, New Hampshire, New York, Rhode Island, Vermont, Washington as well as the District of Columbia.