



Estate Planning for Committed Same-Sex Couples

Unmarried but committed couples face problems similar to same-sex couples whether married or not, as they confront many legal uncertainties due to the varying degrees of protection afforded by federal and state laws. Differing laws create a patchwork of protection for these couples. Due to recent court decisions, there are new considerations for practitioners when drafting documents.

Comprehensive planning—whether the couple is married, partners, in a civil union, or are not considered related under state or federal law—is essential to protect inheritance rights, property distribution, and medical and final arrangement decisions. Tax planning and retitling are necessary to avoid unintended consequences.

We believe it is essential to exercise caution in drafting documents to ensure that our clients' objectives and goals are met and their interests are protected in our mobile society that lacks any uniformity at this time.

We are available to discuss these and other key questions:

- What tax planning techniques can be utilized to alleviate disparate tax treatment for committed singles, married and unmarried same-sex couples?
- What estate planning techniques should be considered to optimize the planning for inheritance rights for committed singles same-sex married and unmarried couples whose relationships are not recognized by state or federal governments?
- What key clauses should be utilized in drafting documents to protect inheritance rights, property distribution, children, and medical and final arrangement decisions of committed singles same-sex married and unmarried couples?