

Illinois Women March on Springfield April 25 for agenda, budget

Comptroller Mendoza, Rev. Jesse Jackson, candidates for governor among speakers

Almost 100 organizations and dozens of politicians have endorsed the Illinois Women March on Springfield event Tuesday, April 25. Coming the first day that legislators are back to work for the final weeks of the Spring session, the march is focused on dozens of progressive bills, and the passing of a responsible budget in Illinois.

The day begins at noon with a rally at the Lincoln Statue outside the Capitol Building. Among the scheduled speakers are elected officials and constituents impacted by legislation being proposed. Speakers include State Comptroller Susana Mendoza; Rev. Jesse Jackson, Sr.; state Sens. Mattie Hunter and Heather Steans; state Reps. Sara Feigenholtz, Litesa Wallace, Kelly Cassidy and Will Guzzardi; Khadine Bennett of the ACLU; Planned Parenthood's Brigid Leahy; William McNary of Citizen Action Illinois; Maaria Mozaffar from CAIR-Chicago; Mony Ruiz-Velasco of Illinois Coalition for Immigrant & Refugee Rights; and Alice Johnson of the Illinois Nurses Association.

Following the rally there will be a march around the Capitol Complex, and then lobbying inside. At 2:30 p.m. there will be a final rally in the rotunda, with speakers including gubernatorial candidates Sen. Daniel Biss, Ald. Ameya Pawar and J.B. Pritzker.

Deborah Lane, a union leader with Amalgamated Transit Unit 241/308, will be the featured singer at both events.

The list of bills people can choose to lobby state reps and senators on include women's health and choice, labor issues including the Fight for \$15, protecting childcare and homecare programs, immigration, homelessness, criminal legal reform, the environment, LGBTQ, gun safety efforts, healthcare, economics, education, the ERA and passing a responsible budget in Illinois.

The complete agenda, with more bills expected, is available at IllinoisWomenMarchOnSpringfield.org.

"This march includes a wide range of groups, including unions, women's groups, grassroots activists and more," said organizers. "While many groups have their own individual agendas, this is an effort to build bridges and lobby across interest lines. Together we are more powerful."

Illinois Women March on Springfield is co-chaired by Jaquie Algee (SEIU Healthcare and Women's March on Chicago); Tracy Baim (Windy City Times and Pride Action Tank); Jennifer Camille Lee (Action Illinois and Women Rising-Illinois); and Jessica Scheller (Women's March on Chicago).

The program will start at noon with a rally in front of the Lincoln Statue at the Capitol Building, followed by a march around the capitol



complex, and lobbying elected officials inside. At 2:30 p.m., there will be a final rally in the rotunda, including next steps on organizing support for the legislation still pending in Springfield. People are encouraged to make April 25 appointments now with their representatives and senators, and lobby for legislation from now until the end of May, when this session ends.

Available on site April 25 will be thousands of pink post cards, which individuals can use to send or drop off a message to their elected officials on legislation they support. The website has printable and shareable post cards and social media, so people can lobby in advance for bills.

The website also has a process where organizations and elected officials can join the effort. The site also has transportation suggestions, including some free buses, and legislative tips.

The Champion partners of the march are: Action Illinois, Indivisible Illinois, Pride Action Tank, SEIU-Healthcare IL and IN, Windy City Times, Women Rising-Illinois, Women's March on Chicago, and Chicago Women Take Action. Funding support provided by Women's March on Chicago, Alhaward Foundation, Chicago Foundation for Women, Crossroads Fund, SEIU Healthcare and Woods Fund.

Other partners for the March include the Planned Parenthood, the ACLU, Illinois NOW, CAIR-Chicago, Chicago Teachers Union, Equality Illinois, Amalgamated Transit Union 308 (ATU), AFSCME, G-PAC, Citizen Action, OFA, Mujeres Latinas en Accion, Fight for \$15 Chicago, National Immigrant Justice Center, Sargent Shriver National Center on Poverty Law, Women Employed, Women's March Illinois, Illinois Federation of Teachers, Lambda Legal, and the YWCA of Metropolitan Chicago. See many more online.

Website: <http://www.illinoiswomenmarchon-springfield.org/>

Facebook: <https://www.facebook.com/Illinois-Women-March-on-Springfield-1293918460687078/>

Facebook event: <https://www.facebook.com/events/1411568288899392/>

RELATIONSHIPS & THE LAW TODAY



BY MATTHEW J. RUZA

New IRS notice allows same-sex couples exclusions for estate tax

The IRS, in conjunction with the Supreme Court's decision in *Windsor*, 133 S. Ct. 2675 (2013), issued Notice 2017-15, which now spells out the procedures same-sex married couples should use to recalculate the transfer-tax treatment for property transferred to spouses before the U.S. Supreme Court invalidated Section 3 of the Defense of Marriage Act (DOMA).

DOMA, which was enacted in 1996, defined marriage for federal law purposes as the legal union of one man and one woman. Under Section 3 of DOMA, same-sex marriage was not recognized for any federal purposes, including the filing of joint tax returns and the unlimited marital estate tax deduction. In *Windsor*, the Supreme Court held that Section 3 of DOMA was unconstitutional because it violated the Fifth Amendment's Due Process Clause by denying equal protection to same-sex couples who are lawfully married in their states.

This notice will prove to be very valuable for same-sex couples. According to the notice, the applicable exclusion amount from estate or gift taxes, originally only allowed for opposite-sex couples, now will be applied retroactively to same-sex couples. Same-sex couple taxpayers will now be permitted to establish that the estate tax or gift tax transfer qualified for the marital deduction and recover the applicable exclusion amount previously applied on a return.

What is even more valuable to same-sex couples is that this exclusion amount may still be applied even if the statute of limitations for that return has expired. If the limitations period has not expired, a same-sex couple may just file an amended return. However, if the limitations period has expired, the new IRS Notice allows the same-sex taxpayer to recalculate the exclusion amount as a result of recognizing the taxpayer's marriage to the

taxpayer's same-sex spouse.

This complicated tax matter is best viewed through an example. Suppose, pre-*Windsor*, that John and Jim were a same-sex married couple and wished to purchase a home. John, the wealthier spouse, bought the house but placed the title in both John and Jim's names. If John and Jim had been opposite-sex couples during this time, John would not have used his gift tax exclusion amount by giving Jim half of the home. However, because DOMA caused John and Jim's marriage not to be recognized under federal law, John would have had to file a gift tax form because he gifted half of the house to Jim. If the purchase price of the house was \$2 million, John would have made a gift to Jim of \$1 million, and John would have had to pay \$217,500.00 in federal gift taxes. Now, after the new IRS Notice, John can file an amended return (assuming the statute of limitations has not run) and re-claim the \$217,500.00 tax he then had to pay to the federal government.

As you can see, prior to *Windsor*, if a taxpayer made a gift to his or her same-sex spouse, no estate or gift tax marital deduction was allowed and the taxpayer's applicable exclusion amount would have automatically applied to reduce the amount of the gift or estate tax due. This new IRS notice, now garners the same protections as every other opposite-sex couple under the eyes of federal tax law.

For same-sex married couples who were denied federal tax benefits prior to the issuance of the *Windsor* decision, the Notice is a major step towards the reconciliation of constitutional law concepts and the practical effects when applied to federal tax statutes. While it remains to be seen how the IRS will implement the relief described, the notice does not appear to be complex on its face and should allow for a simple procedure for same-sex couples.

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