

## Same-Sex Marriage: How The Supreme Court Decision Affects Estate Planning

**Presented by American Law Institute**

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Joshua Rubenstein, national head of the Trusts and Estates practice, will present this telephone seminar and audio webcast at 1:00 p.m. (ET) on Tuesday, July 21. The Supreme Court's ruling on same-sex marriage has made the process of estate planning even more complex, while at the same time increasing estate planning opportunities for practitioners. This 60-minute program will examine the effect of the Supreme Court's decision on estate planning for both same-sex and unmarried couples, including:

- How planning for same-sex married couples differs from opposite-sex married couples.
- How to plan for same-sex married couples rather than just same-sex couples.
- Possible advantages to NOT marrying.
- Issues related to income tax filing, social security, state property taxes, capital gains and Medicare.
- How to address the issue that not everything will be marital property or even jointly owed.
- How same-sex couples should prepare for creating a new estate plan.
- How same-sex couples will hold joint accounts, and whether those accounts have survivor benefits that are transferable upon death.

Additional information can be found [here](#).

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### CONTACTS

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