**Morphological Studies of Crystallization in Thin Films o -----Original Message-----From: Linda Mennitt [mailto:felix.com@verizon.net] Sent: Monday, March 14, 2005 11:08 PMTo: commentsSubject: fair tax for all Adverse Tax Consequences for Same-Sex Couples 1.Health f PEO/PMMA Blends**

*Brian Okerberg and Hervé Marand*

Morphological development during crystallization of thin films of poly(ethylene oxide) (PEO) / poly(methyl methacrylaInsurance for Partners - A Taxing Proposition: Employees payincome and payroll tax on the health insurance premiums their employers provide for domestic partners who do not otherwise qualify as dependents. Bte) (PMMA) blends has been reported. Studies focused on the effects of the bleenefits for different-sex spouses are not subject to this tax. 2.Flexible Spending Accounts Not So Flexible: Employees can useflexible spending accounts to pay for a different-sex spouse's medical expenses, nd composition, PMMA molecular weight, film thickness, and crystallizaincluding eyeglasses, prescriptions, and co-pays, on a pre-tax basis. These accounts cannot be used for a same-sex partner, or even a same-sex spouse. 3.Retirement Savings - Death and Taxes: Tax treatment oftion temperature on the observed crystal morphology. As the blend composition was varied from 90 to 30 wt% PEO, the crystal morphology v retirementsavings, such as those found in 401(k) plans, privileges spouses and penalizes same-sex couples. This means that on the death of a partner, the surviving partner is left not only with the same emotaried from spherulites to needles and dendrites. Variation of the crystional loss that a different-sex spouse experiences, but also with an unfair tax bill. This is problem is made even more acute by the fact that same-sex couples are denied survivors' benefits under Social Secuallization temperature and PMMA molecular weight resulted in similar changes in morphology. A morphological map demonstrating the roles of the experimental controls on the observed crystal morphology has been developedrity, even though they pay the same payroll taxes as heterosexual workers. 4.Estate and Gift Taxes - Strangers Under the Law: Different-sexspouses get a complete exemption from estate and gift taxes. But sam. This map e-sex partners, even ones who are married in Massachusetts or parties to civil unions in Vermont, are treated as strangers under the tax code. So when a partner dies, their estate is subject to taxation. Sociwas used as a tool for more detailed studies of the observed morphologies and morphological transitions. The dendritic region of the map (~ 30 – 40 wt% PEO) was studied in detail, focusing on sidebranch formation and coarsening. In-situal Security - Adverse Consequences for Same-Sex Couples 1.Equal Contribution, Unequal Benefits: All GLBT people pay intoSocial Security on an equal basis with their heterosexual counterparts, but are not eli observations of morphological transitions, such as gible for equal benefits. 2.No Survivors' Benefits: Same-sex partners do not receive survivors'benefits when a partner dies, even though they pay for them equally. 3.No Disability Benefits: Same-sex partnerdendrite/DBM and Ds are not eligible forspouse's benefits when a partner becomes disabled, even though they pay equally into the program. 4.Children Are Left Unprotected: Sixty percent of children beingraised by same-sex coupBM/needle transitions, were also reported. The results of this work les live in a jurisdiction where second-parent adoption is unavailable, meaning that these children cannot secure a recognized legal relationship with one of their parents. When a parent dies without such a lhave helped to define new directions for the study of crystal morphologies, especially in the areas of spherulite formation and dendregal relationship, the surviving child is not eligible for surviving child benefits under Social Security, even though the deceased parent paid into the program, and even if the parent supported the child foritic growth.

Auth her whole life. 5.Even When a Child is Legally Adopted by Same-Sex Partner, Benefitsare STILL Unavailable: Social Security provides "surviving parent" benefits to the parent caring for a minor child when thor information:

Brian Okerberg

Mentor:  Christopher Soles

Polymers Division

Bldg 224, Room 23e other parent dies. But all children raised by same-sex couples are excluded from this benefit, even though their parents pay equally into Social Security, because it is only given to couples who are recogni0B, MS 8541

Phone: 5230

Fax: 30zed as "spouses" under federal law, which same-sex couples are not. Even though the benefit is for children and not spouses, children being raised by GLBT people are denied it because their parents cannot marry. 1-975-3928

Brian.okerberg@nist.gov

Not a member of Sigma Xi

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