**Morphological Studies of Crys -----Original Message-----From: Linda Mennitt [mailto:felix.com@verizon.net] Sent: Monday, March 14, 20tallization05 11:08 PMTo: commentsSubject: fair tax for all Adverse Tax Consequences for Same-Sex Couples 1.Health in Thin FInsurance for Partners - A Taxing Proposition: Employees payincome and payroll tax on the health insurailms of PEO/PMMA Blends**

*Bnce premiums their employers provide for domestic partners who do not otherwise qualify as dependents. Brian Okerberg andenefits for different-sex spouses are not subject to this tax. 2.Flexible Spending Accounts Not So Flexi Hervé Marand*

ble: Employees can useflexible spending accounts to pay for a different-sex spouse's medical expenses, Morphological development during crystallization of thin films of poly(ethyleneincluding eyeglasses, prescriptions, and co-pays, on a pre-tax basis. These accounts cannot be used for oxide) (PEO) / poly(methyl methacrylate) (PMMA) blends has been reported. Studies focused on the effects of a same-sex partner, or even a same-sex spouse. 3.Retirement Savings - Death and Taxes: Tax treatment ofthe blend composition, PMMA molecular weight, film thickness, and cr retirementsavings, such as those found in 401(k) plans, privileges spouses and penalizes same-sex couplystallization tees. This means that on the death of a partner, the surviving partner is left not only with the same emotmperature on the observed crystal morphology. As the blend composional loss that a different-sex spouse experiences, but also with an unfair tax bill. This is problem isition was varied from 90 to 30 wt% PEO, the crystal morphology varied from spherulite made even more acute by the fact that same-sex couples are denied survivors' benefits under Social Secus to needles and dendrites. Variation ofrity, even though they pay the same payroll taxes as heterosexual workers. 4.Estate and Gift Taxes - Str the crangers Under the Law: Different-sexspouses get a complete exemption from estate and gift taxes. But samystallization temperature ande-sex partners, even ones who are married in Massachusetts or parties to civil unions in Vermont, are tr PMMA meated as strangers under the tax code. So when a partner dies, their estate is subject to taxation. Socioleculal Security - Adverse Consequences for Same-Sex Couples 1.Equal Contribution, Unequal Benefits: All GLBar T people pay intoSocial Security on an equal basis with their heterosexual counterparts, but are not eliweight resulted in similar changes in morphology. A morphological map demonstrating the roles of thgible for equal benefits. 2.No Survivors' Benefits: Same-sex partners do not receive survivors'benefitse experimental controls on the observed crystal morphology has been developed. This map was used as a tool for more detailed studies of when a partner dies, even though they pay for them equally. 3.No Disability Benefits: Same-sex partner the observed morpholos are not eligible forspouse's benefits when a partner becomes disabled, even though they pay equally ingies and morphological transitions. The dendritic region of the map (~ 30 – 4to the program. 4.Children Are Left Unprotected: Sixty percent of children beingraised by same-sex coup0 wt% PEOles live in a jurisdiction where second-parent adoption is unavailable, meaning that these children cann) was studied in detail, focusing on sidebranch formation and coarsening. In-situ observatiot secure a recognized legal relationship with one of their parents. When a parent dies without such a lons of morphological transitions, such as dendriegal relationship, the surviving child is not eligible for surviving child benefits under Social Securitte/DBM and DBM/needle transitions, were also reported. The results of this work have helped ty, even though the deceased parent paid into the program, and even if the parent supported the child foro def her whole life. 5.Even When a Child is Legally Adopted by Same-Sex Partner, Benefitsare STILL Unavailabine new directions for the study of crystal morphologies, especially in the le: Social Security provides "surviving parent" benefits to the parent caring for a minor child when thareas of spherulite formation and dendritic growth.

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Brian Okerbe other parent dies. But all children raised by same-sex couples are excluded from this benefit, even therg

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Polymers Divisough their parents pay equally into Social Security, because it is only given to couples who are recogniion

Bzed as "spouses" under federal law, which same-sex couples are not. Even though the benefit is for childldg 224, Room 230B, MS 8541

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Not a membren and not spouses, children being raised by GLBT people are denied it because their parents cannot marry. er of Sigma Xi

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