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June 23, 2005

Hon. Andrew Eristoff
Commissioner
NYS Department of Taxation and Finance
State Campus, Building 9
Albany, NY 12227

Hon. Martha Stark
Commissioner
NYC Department of Finance
One Centre Street, Room 500
New York, NY 10007

Re: New York Tax Treatment of Same-Sex Unions

Dear Commissioners Eristoff and Stark:

Late last year the New York State Bar Association issued a report urging legislative amendments to recognize some form of same-sex legal union under New York law. I thought you would be interested in the enclosed follow-up report of the Tax Section, which addresses the specific question of how New York's tax system might treat same-sex couples.

As discussed in the enclosed Tax Section report, there are a variety of technical and practical issues, and a variety of different alternatives that might be adopted in changing New York's tax laws to recognize same-sex unions. As always, the Tax Section is available to work with you in addressing these important questions.

Respectfully submitted,

David P. Hariton
Chair

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