

114TH CONGRESS
1ST SESSION

H. R. 3105

To amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 16, 2015

Mr. LEVIN (for himself, Ms. PELOSI, Mr. RANGEL, Mr. McDERMOTT, Mr. LEWIS, Mr. BECERRA, Mr. DOGGETT, Mr. THOMPSON of California, Mr. LARSON of Connecticut, Mr. BLUMENAUER, Mr. PASCRELL, Mr. CROWLEY, Mr. DANNY K. DAVIS of Illinois, Ms. LINDA T. SÁNCHEZ of California, Mr. HOYER, Mr. CLYBURN, Mrs. DINGELL, Mr. KIND, and Mr. NEAL) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Equal Dignity for Mar-
5 ried Taxpayers Act of 2015”.

1 **SEC. 2. RULES RELATING TO ALL LEGALLY MARRIED COU-**
2 **PLES.**

3 (a) IN GENERAL.—The Internal Revenue Code of
4 1986 is amended—

5 (1) in section 21(d)(2)—

6 (A) by striking “HIMSELF” in the heading
7 and inserting “SELF”; and

8 (B) by striking “any husband and wife”
9 and inserting “any married couple”;

10 (2) in section 22(e)(1)—

11 (A) by striking “husband and wife who
12 live” and inserting “married couple who lives”;
13 and

14 (B) by striking “the taxpayer and his
15 spouse” and inserting “the taxpayer and the
16 spouse of the taxpayer”;

17 (3) in section 38(c)(6)(A), by striking “husband
18 or wife who files” and inserting “married individual
19 who files”;

20 (4) in section 42(j)(5)(C), by striking clause (i)
21 and inserting the following new clause:

22 “(i) MARRIED COUPLE TREATED AS 1
23 PARTNER.—For purposes of subparagraph
24 (B), individuals married to one another
25 (and their estates) shall be treated as 1
26 partner.”;

1 (5) in section 62(b)(3)—

2 (A) in subparagraph (A)—

3 (i) by striking “husband and wife who
4 lived apart” and inserting “married couple
5 who lived apart”; and

6 (ii) by striking “the taxpayer and his
7 spouse” and inserting “the taxpayer and
8 the spouse of the taxpayer”; and

9 (B) in subparagraph (D), by striking “hus-
10 band and wife” and inserting “married couple”;

11 (6) in section 121—

12 (A) in subsection (b)(2), by striking “hus-
13 band and wife who make” and inserting “mar-
14 ried couple who makes”; and

15 (B) in subsection (d)(1), by striking “hus-
16 band and wife make” and inserting “married
17 couple makes”;

18 (7) in section 165(h)(4)(B), by striking “hus-
19 band and wife” and inserting “married couple”;

20 (8) in section 179(b)(4), by striking “a husband
21 and wife” and inserting “individuals married to one
22 another”;

23 (9) in section 213(d)(8), by striking “status as
24 husband and wife” and inserting “marital status”;

1 (10) in section 219(g)(4), in the matter pre-
 2 ceding subparagraph (A), by striking “A husband
 3 and wife” and inserting “Married individuals”;

4 (11) in section 274(b)(2)(B), by striking “hus-
 5 band and wife” and inserting “married couple”;

6 (12) in section 643(f), by striking “husband
 7 and wife” and inserting “married couple”;

8 (13) by striking section 682 and inserting the
 9 following new section:

10 **“SEC. 682. INCOME OF AN ESTATE OR TRUST IN CASE OF DI-**
 11 **VORCE, ETC.**

12 “(a) INCLUSION IN GROSS INCOME OF SEPARATED
 13 INDIVIDUAL.—There shall be included in the gross income
 14 of an individual who is divorced or legally separated under
 15 a decree of divorce or of separate maintenance (or who
 16 is separated under a written separation agreement) the
 17 amount of the income of any trust which such individual
 18 is entitled to receive and which, except for this section,
 19 would be includible in the gross income of the spouse of
 20 such individual, and such amount shall not, despite any
 21 other provision of this subtitle, be includible in the gross
 22 income of such spouse. This subsection shall not apply to
 23 that part of any such income of the trust which the terms
 24 of the decree, written separation agreement, or trust in-
 25 strument fix, in terms of an amount of money or a portion

1 of such income, as a sum which is payable for the support
 2 of minor children of such spouse. In case such income is
 3 less than the amount specified in the decree, agreement,
 4 or instrument, for the purpose of applying the preceding
 5 sentence, such income, to the extent of such sum payable
 6 for such support, shall be considered a payment for such
 7 support.

8 “(b) SEPARATED INDIVIDUAL CONSIDERED BENE-
 9 FICIARY.—For purposes of computing the taxable income
 10 of the estate or trust and the taxable income of an indi-
 11 vidual to whom subsection (a) applies, such individual
 12 shall be considered as the beneficiary specified in this part.

13 “(c) SPOUSE.—For purposes of this section, if the
 14 spouses referred to are divorced, wherever appropriate to
 15 the meaning of this section, the term ‘spouse’ shall read
 16 ‘former spouse.’”;

17 (14) in section 761(f)—

18 (A) in paragraph (1), by striking “husband
 19 and wife” and inserting “married couple”; and

20 (B) in paragraph (2)(A), by striking “hus-
 21 band and wife” and inserting “married couple”;

22 (15) in section 911—

23 (A) in subsection (b)(2), by striking sub-
 24 paragraph (C) and inserting the following new
 25 subparagraph:

1 “(C) TREATMENT OF COMMUNITY IN-
 2 COME.—In applying subparagraph (A) with re-
 3 spect to amounts received from services per-
 4 formed by a married individual which are com-
 5 munity income under community property laws
 6 applicable to such income, the aggregate
 7 amount which may be excludable from the gross
 8 income of such individual and such individual’s
 9 spouse under subsection (a)(1) for any taxable
 10 year shall equal the amount which would be so
 11 excludable if such amounts did not constitute
 12 community income.”; and

13 (B) in subsection (d)(9)(A), by striking
 14 “where a husband and wife each have” and in-
 15 serting “where both spouses have”;

16 (16) in section 1244(b)(2), by striking “a hus-
 17 band and wife filing”;

18 (17) in section 1272(a)(2)(E), by striking
 19 clause (iii) and inserting the following new clause:

20 “(iii) TREATMENT OF A MARRIED
 21 COUPLE.—For purposes of this subpara-
 22 graph, a married couple shall be treated as
 23 1 person. The preceding sentence shall not
 24 apply where the spouses lived apart at all

1 times during the taxable year in which the
 2 loan is made.”;

3 (18) in section 1313(c)(1), by striking “hus-
 4 band and wife” and inserting “an individual and the
 5 individual’s spouse”;

6 (19) in section 1361(c)(1)(A)(i), by striking “a
 7 husband and wife” and inserting “individuals mar-
 8 ried to one another”;

9 (20) in section 2040(b), by striking “CERTAIN
 10 JOINT INTERESTS OF A HUSBAND AND WIFE” in
 11 the heading and inserting “CERTAIN JOINT INTER-
 12 ESTS OF A MARRIED COUPLE”;

13 (21) in section 2513—

14 (A) by striking “**GIFT BY HUSBAND OR**
 15 **WIFE TO THIRD PARTY**” in the heading and
 16 inserting “**GIFT BY SPOUSE TO THIRD**
 17 **PARTY**”; and

18 (B) by striking paragraph (1) of sub-
 19 section (a) and inserting the following new
 20 paragraph:

21 “(1) IN GENERAL.—A gift made by one indi-
 22 vidual to any person other than such individual’s
 23 spouse shall, for the purposes of this chapter, be
 24 considered as made one-half by the individual and
 25 one-half by such individual’s spouse, but only if at

1 the time of the gift each spouse is a citizen or resi-
 2 dent of the United States. This paragraph shall not
 3 apply with respect to a gift by an individual of an
 4 interest in property if such individual creates in the
 5 individual's spouse a general power of appointment,
 6 as defined in section 2514(c), over such interest. For
 7 purposes of this section, an individual shall be con-
 8 sidered as the spouse of another only if the indi-
 9 vidual is married to the individual's spouse at the
 10 time of the gift and does not remarry during the re-
 11 mainder of the calendar year.”;

12 (22) in section 2516—

13 (A) by striking “Where a husband and
 14 wife enter” and inserting the following:

15 “(a) IN GENERAL.—Where a married couple enters”;

16 and

17 (B) by adding at the end the following new
 18 subsection:

19 “(b) SPOUSE.—For purposes of this section, if the
 20 spouses referred to are divorced, wherever appropriate to
 21 the meaning of this section, the term ‘spouse’ shall read
 22 ‘former spouse’.”;

23 (23) in section 5733(d)(2), by striking “hus-
 24 band or wife” and inserting “married individual”;

25 (24) in section 6013—

1 (A) by striking “**JOINT RETURNS OF IN-**
2 **COME TAX BY HUSBAND AND WIFE**” in the
3 heading and inserting “**JOINT RETURNS OF**
4 **INCOME TAX BY A MARRIED COUPLE**”;

5 (B) in subsection (a), in the matter pre-
6 ceding paragraph (1), by striking “husband and
7 wife” and inserting “married couple”;

8 (C) in subsection (a)(1), by striking “ei-
9 ther the husband or wife” and inserting “either
10 spouse”;

11 (D) in subsection (a)(2)—

12 (i) in the first sentence, by striking
13 “husband and wife” and inserting
14 “spouses”; and

15 (ii) in the second sentence, by striking
16 “his taxable year” and inserting “such
17 spouse’s taxable year”;

18 (E) in subsection (a)(3)—

19 (i) in the first sentence, by striking
20 “his executor or administrator” and insert-
21 ing “the decedent’s executor or adminis-
22 trator”;

23 (ii) in the first sentence, by striking
24 “with respect to both himself and the dece-
25 dent” and inserting “with respect to both

1 the surviving spouse and the decedent”;
2 and

3 (iii) in the second sentence, by strik-
4 ing “constitute his separate return” and
5 inserting “constitute the survivor’s sepa-
6 rate return”;

7 (F) in subsection (b), by striking para-
8 graph (1) and inserting the following new para-
9 graph:

10 “(1) IN GENERAL.—Except as provided in para-
11 graph (2), if an individual has filed a separate re-
12 turn for a taxable year for which a joint return
13 could have been made by the individual and the indi-
14 vidual’s spouse under subsection (a) and the time
15 prescribed by law for filing the return for such tax-
16 able year has expired, such individual and such
17 spouse may nevertheless make a joint return for
18 such taxable year. A joint return filed under this
19 subsection shall constitute the return of the indi-
20 vidual and the individual’s spouse for such taxable
21 year, and all payments, credits, refunds, or other re-
22 payments made or allowed with respect to the sepa-
23 rate return of either spouse for such taxable year
24 shall be taken into account in determining the extent
25 to which the tax based upon the joint return has

1 been paid. If a joint return is made under this sub-
2 section, any election (other than the election to file
3 a separate return) made by either spouse in a sepa-
4 rate return for such taxable year with respect to the
5 treatment of any income, deduction, or credit of
6 such spouse shall not be changed in the making of
7 the joint return where such election would have been
8 irrevocable if the joint return had not been made. If
9 a joint return is made under this subsection after
10 the death of either spouse, such return with respect
11 to the decedent can be made only by the decedent's
12 executor or administrator.”;

13 (G) in subsection (c), by striking “husband
14 and wife” and inserting “spouses”;

15 (H) in subsection (d)(1), by striking “sta-
16 tus as husband and wife” and inserting “the
17 marital status with respect to each other”;

18 (I) in subsection (d)(2), by striking “his
19 spouse” and inserting “the spouse of the indi-
20 vidual”;

21 (J) in subsection (f)(2)(B), by striking
22 “such individual, his spouse, and his estate
23 shall be determined as if he were alive” and in-
24 serting “such individual, as well as of the

1 spouse and estate of the individual, shall be de-
 2 termined as if the individual were alive”; and

3 (K) in subsection (f)(3)—

4 (i) in subparagraph (A), by striking
 5 “for which he is entitled” and inserting
 6 “for which such member is entitled”; and

7 (ii) in subparagraph (B), by striking
 8 “for which he is entitled” and inserting
 9 “for which such employee is entitled”;

10 (25) in section 6014(b), by striking “husband
 11 and wife” and inserting “a married couple”;

12 (26) in section 6017, by striking “husband and
 13 wife” and inserting “married couple”;

14 (27) in section 6096(a), by striking “of hus-
 15 band and wife having” and insert “reporting”;

16 (28) in section 6166(b)(2), by striking subpara-
 17 graph (B) and inserting the following new subpara-
 18 graph:

19 “(B) CERTAIN INTERESTS HELD BY MAR-
 20 RIED COUPLE.—Stock or a partnership interest
 21 which—

22 “(i) is community property of a mar-
 23 ried couple (or the income from which is
 24 community income) under the applicable
 25 community property law of a State, or

1 “(ii) is held by a married couple as
2 joint tenants, tenants by the entirety, or
3 tenants in common,
4 shall be treated as owned by 1 shareholder or
5 1 partner, as the case may be.”;

6 (29) in section 6212(b)(2)—

7 (A) by striking “return filed by husband
8 and wife” and inserting “return”; and

9 (B) by striking “his last known address”
10 and inserting “the last known address of such
11 spouse”;

12 (30) in section 6231(a)—

13 (A) in paragraph (1)(B)(i), by striking
14 “husband and wife (and their estates)” and in-
15 serting “individuals married to one another
16 (and their estates)”;

17 (B) by striking paragraph (12) and insert-
18 ing the following new paragraph:

19 “(12) SPOUSES.—Except to the extent other-
20 wise provided in regulations, spouses who have a
21 joint interest in a partnership shall be treated as 1
22 person.”;

23 (31) in section 7428(c)(2)(A), by striking “hus-
24 band and wife” and inserting “married couple”;

25 (32) in section 7701(a)—

1 (A) by striking paragraph (17); and

2 (B) in paragraph (38), by striking “hus-
3 band and wife” and inserting “married couple”;
4 and

5 (33) in section 7872(f), by striking paragraph
6 (7) and inserting the following new paragraph:

7 “(7) MARRIED COUPLE TREATED AS 1 PER-
8 SON.—A married couple shall be treated as 1 per-
9 son.”.

10 (b) CONFORMING AMENDMENTS.—

11 (1) The table of sections for subchapter B of
12 chapter 12 of the Internal Revenue Code of 1986 is
13 amended by striking the item relating to section
14 2513 and inserting the following new item:

“Sec. 2513. Gift by spouse to third party.”.

15 (2) The table of sections for subpart B of part
16 II of subchapter A of chapter 61 of such Code is
17 amended by striking the item relating to section
18 6013 and inserting the following new item:

“Sec. 6013. Joint returns of income tax by a married couple.”.

19 **SEC. 3. RULES RELATING TO THE GENDER OF SPOUSES,**
20 **ETC.**

21 (a) IN GENERAL.—The following provisions of the In-
22 ternal Revenue Code of 1986 are each amended by strik-
23 ing “his spouse” each place it appears and inserting “the
24 individual’s spouse”:

- 1 (1) Subsections (a)(1) and (d) of section 1.
- 2 (2) Section 2(b)(2)(A).
- 3 (3) Subsections (d)(1)(B) and (e)(3) of section
- 4 21.
- 5 (4) Section 36(c)(5).
- 6 (5) Section 71(b)(1)(C).
- 7 (6) The second sentence of section 120(a).
- 8 (7) Section 179(d)(2)(A).
- 9 (8) Section 318(a)(1)(A)(i).
- 10 (9) Section 408(d)(6).
- 11 (10) Section 469(i)(5)(B)(ii).
- 12 (11) Section 507(d)(2)(B)(iii).
- 13 (12) Clauses (ii) and (iii) of section
- 14 613A(c)(8)(D).
- 15 (13) Section 672(e)(2).
- 16 (14) Section 704(e)(3).
- 17 (15) Subparagraphs (A) and (B)(ii) of section
- 18 911(c)(3).
- 19 (16) Section 1235(c)(2).
- 20 (17) Section 1400C(e)(2)(A)(i).
- 21 (18) Section 1563(e)(5).
- 22 (19) Section 3121(b)(3)(B).
- 23 (20) Section 4946(d).
- 24 (21) Section 4975(e)(6).

1 (22) Subparagraphs (A)(iv) and (B) of section
2 6012(a)(1).

3 (23) Section 7703(a).

4 (b) CONFORMING AMENDMENTS.—

5 (1) The following provisions of the Internal
6 Revenue Code of 1986 are each amended by striking
7 “his spouse” each place it appears and inserting
8 “the taxpayer’s spouse”:

9 (A) Section 2(a)(2)(B).

10 (B) Subparagraphs (B) and (C) of section
11 2(b)(2).

12 (C) Paragraphs (2) and (6) of section
13 21(e).

14 (D) Section 36B(e)(1).

15 (E) Section 63(e)(3)(B).

16 (F) Section 86(c)(1)(C)(ii).

17 (G) Section 105(c)(1).

18 (H) Section 135(d)(3).

19 (I) Section 151(b).

20 (J) Subsections (a) and (d)(7) of section
21 213.

22 (K) Section 1233(e)(2)(C).

23 (L) Section 1239(b)(2).

24 (M) Section 6504(2).

1 (2) The following provisions of the Internal
2 Revenue Code of 1986 are each amended by striking
3 “his spouse” each place it appears and inserting
4 “the employee’s spouse”:

5 (A) Section 132(m)(1).

6 (B) Section 401(h)(6).

7 (C) Subparagraphs (B), (D), and (E)(i) of
8 section 3402(f)(1).

9 (D) Section 3402(l)(3).

10 (3) The following provisions of the Internal
11 Revenue Code of 1986 are each amended by striking
12 “his taxable year” each place it appears and insert-
13 ing “the individual’s taxable year”:

14 (A) Section 2(b)(1).

15 (B) Section 7703(a)(1).

16 (4) The following provisions of the Internal
17 Revenue Code of 1986 are each amended by striking
18 “his taxable year” each place it appears and insert-
19 ing “the taxpayer’s taxable year”:

20 (A) Subparagraphs (B) and (C) of section
21 2(b)(2) (as amended by paragraph (1)(B)).

22 (B) Section 63(f)(1)(A).

23 (5) The following provisions of the Internal
24 Revenue Code of 1986 are each amended by striking
25 “his home” and inserting “the individual’s home”:

1 (A) Section 2(b)(1)(A).

2 (B) Section 21(e)(4)(A)(i).

3 (C) Section 7703(b)(1).

4 (6) The Internal Revenue Code of 1986, as
5 amended by this section, is amended—

6 (A) in section 2(a)(1)(A), by striking “his
7 two taxable years” and inserting “the tax-
8 payer’s two taxable years”;

9 (B) in section 2(a)(1)(B), by striking “his
10 home” and inserting “the taxpayer’s home”;

11 (C) in paragraphs (1)(A) and (2)(A) of
12 section 63(f), by striking “for himself if he”
13 both places it appears and inserting “for the
14 taxpayer if the taxpayer”;

15 (D) in section 63(f)(4), by striking “his”
16 both places it appears and inserting “the indi-
17 vidual’s”;

18 (E) in section 105(b)—

19 (i) by striking “his spouse, his de-
20 pendents” and inserting “the taxpayer’s
21 spouse, the taxpayer’s dependents”; and

22 (ii) by striking “by him”;

23 (F) in the heading of section 119(a), by
24 striking “, HIS SPOUSE, AND HIS DEPEND-

1 ENTS” and inserting “AND THE EMPLOYEE’S
2 SPOUSE AND DEPENDENTS”;

3 (G) in section 119(a), by striking “him, his
4 spouse, or any of his dependents by or on be-
5 half of his employer” and inserting “the em-
6 ployee or the employee’s spouse or dependents
7 by or on behalf of the employer of the em-
8 ployee”;

9 (H) in section 119(a)(2), by striking “his”
10 both places it appears and inserting “the em-
11 ployee’s”;

12 (I) in section 119(d)(3)(B), by striking
13 “his spouse, and any of his dependents” and in-
14 serting “the employee’s spouse, and any of the
15 employee’s dependents”;

16 (J) in section 120(a), by striking “an em-
17 ployee, his spouse, or his dependents” each
18 place it appears and inserting “an employee or
19 the employee’s spouse or dependents”;

20 (K) in section 129(b)(2), by striking “him-
21 self” and inserting “the spouse’s self”;

22 (L) in section 170(b)(1)(F)(iii)—

23 (i) by striking “his spouse” and in-
24 serting “the spouse of such donor”; and

1 (ii) by striking “his death or after the
2 death of his surviving spouse” and insert-
3 ing “the death of the donor or after the
4 death of the donor’s surviving spouse”;

5 (M) in section 213(c)(1)—

6 (i) by striking “his estate” and insert-
7 ing “the estate of the taxpayer”; and

8 (ii) by striking “his death” and insert-
9 ing “the death of the taxpayer”;

10 (N) in section 213(d)(7), by striking “he”
11 and inserting “the taxpayer”;

12 (O) in section 217(g)—

13 (i) by striking “, his spouse, or his de-
14 pendents” in paragraph (2) and inserting
15 “or the spouse or dependents of such mem-
16 ber”;

17 (ii) by striking “his dependents” in
18 paragraph (3) and inserting “dependents”;
19 and

20 (iii) by striking “his spouse” each
21 place it appears in paragraph (3) and in-
22 serting “the member’s spouse”;

23 (P) in section 217(i)(3)(A), by striking
24 “his”;

1 (Q) in section 267(c), by striking “his”
2 each place it appears and inserting “the individ-
3 ual’s”;

4 (R) in section 267(d)(2), by striking “his”
5 and inserting “the taxpayer’s”;

6 (S) in section 318(a)(1)(A)(ii), by striking
7 “his” and inserting “the individual’s”;

8 (T) in section 402(l)(4)(D), by striking “,
9 his spouse, and dependents” and inserting “and
10 the spouse and dependents of such officer”;

11 (U) in section 415(l)(2)(B), by striking “,
12 his spouse, or his dependents” and inserting
13 “or the participant’s spouse or dependents”;

14 (V) in section 420(f)(6)(A), by striking
15 “his covered spouse and dependents” each place
16 it appears and inserting “the covered spouse
17 and dependents of such retiree”;

18 (W) in section 424(d)(1), by striking “his”
19 and inserting “the individual’s”;

20 (X) in section 544(a)(2), by striking “his”
21 each place it appears and inserting “the individ-
22 ual’s”;

23 (Y) in section 911(c)(3), by striking “him”
24 each place it appears in subparagraphs (A) and
25 (B)(ii) and inserting “the individual”;

1 (Z) in section 1015(d)(3), by striking “his
2 spouse” and inserting “the donor’s spouse”;

3 (AA) in section 1563(e)—

4 (i) by striking “his children” both
5 places it appears in paragraphs (5)(D) and
6 (6)(A) and inserting “the individual’s chil-
7 dren”; and

8 (ii) by striking “his parents” both
9 places it appears in subparagraphs (A) and
10 (B) of paragraph (6) and inserting “the
11 individual’s parents”;

12 (BB) in section 1563(f)(2)(B), by striking
13 “him” and inserting “the individual”;

14 (CC) in section 2012(e), by striking “his
15 spouse” and inserting “the decedent’s spouse”;

16 (DD) in section 2032A(e)(10), by striking
17 “his surviving spouse” and inserting “the dece-
18 dent’s surviving spouse”;

19 (EE) in section 2035(b)—

20 (i) by striking “his estate” and insert-
21 ing “the decedent’s estate”; and

22 (ii) by striking “his spouse” and in-
23 serting “the decedent’s spouse”;

24 (FF) in subsections (a) and (b)(5) of sec-
25 tion 2056, by striking “his”;

1 (GG) in section 2523(b)—

2 (i) by striking “(or his heirs or as-
3 signs) or such person (or his heirs or as-
4 signs)” in paragraph (1) and inserting
5 “(or the donor’s heirs or assigns) or such
6 person (or such person’s heirs or assigns)”;

7 (ii) by striking “himself” in para-
8 graph (1) and inserting “the donor’s self”;

9 (iii) by striking “he” in paragraph (2)
10 and inserting “the donor”; and

11 (iv) by striking “him” each place it
12 appears in the matter following paragraph
13 (2) and inserting “the donor”;

14 (HH) in section 2523(d), by striking “him-
15 self” and inserting “the donor’s self”;

16 (II) in section 2523(e), by striking “his
17 spouse” and inserting “the donor’s spouse”;

18 (JJ) in section 3121(b)(3)—

19 (i) by striking “his father” in sub-
20 paragraph (A) and inserting “the child’s
21 father”;

22 (ii) by striking “his father” in sub-
23 paragraph (B) and inserting “the individ-
24 ual’s father”; and

1 (iii) by striking “his son” in subpara-
2 graph (B) and inserting “the individual’s
3 son”;

4 (KK) in section 3306(c)(5)—

5 (i) by striking “his son” and inserting
6 “the individual’s son”; and

7 (ii) by striking “his father” and in-
8 serting “the child’s father”;

9 (LL) in section 3402(f)(1)—

10 (i) by striking “himself unless he” in
11 subparagraph (A) and inserting “the em-
12 ployee unless the employee”;

13 (ii) by striking “he” in subparagraph
14 (D) and inserting “the employee”; and

15 (iii) by striking “he” both places it
16 appears in subparagraph (E) and inserting
17 “the employee”;

18 (MM) in section 3402(l)—

19 (i) by striking “he” each place it ap-
20 pears in paragraphs (2) and (3)(A) and in-
21 serting “the employee”; and

22 (ii) by striking “his taxable year”
23 both places it appears in paragraph (3)(B)
24 and inserting “the employee’s taxable
25 year”;

1 (NN) in section 4905(a), by striking “his
2 spouse” and inserting “such person’s spouse”;

3 (OO) in section 6046(c), by striking “his”
4 both places it appears and inserting “the indi-
5 vidual’s”;

6 (PP) in section 6103(e)(1)(A)(ii), by strik-
7 ing “him” and inserting “the individual”;

8 (QQ) in section 7448(a)(8), by striking
9 “his death” and inserting “the individual’s
10 death”;

11 (RR) in subsections (d), (m), and (n) of
12 section 7448, by striking “his” each place it ap-
13 pears and inserting “the individual’s”;

14 (SS) in subsection (m) of section 7448, as
15 so amended, by striking “he” each place it ap-
16 pears and inserting “such judge or special trial
17 judge”; and

18 (TT) in section 7448(q)—

19 (i) by striking “his” both places it ap-
20 pears and inserting “such judge’s”; and

21 (ii) by striking “to bring himself” and
22 inserting “to come”.

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