

114TH CONGRESS
1ST SESSION

S. 1740

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 SENATE OF THE UNITED STATES

JULY 9, 2015

Mr. WYDEN (for himself, Mr. SCHUMER, Ms. STABENOW, Ms. CANTWELL, Mr. NELSON, Mr. MENENDEZ, Mr. CARPER, Mr. CARDIN, Mr. BROWN, Mr. BENNET, Mr. CASEY, Mr. WARNER, Mr. REID, Ms. HIRONO, Mrs. GILLIBRAND, Mr. WHITEHOUSE, Mrs. McCASKILL, Mr. MARKEY, Mr. SANDERS, Ms. WARREN, Mr. BLUMENTHAL, Ms. KLOBUCHAR, Mr. LEAHY, Mr. FRANKEN, Mr. MERKLEY, Mrs. BOXER, Mr. DURBIN, Mrs. SHAHEEN, Mr. MURPHY, Mr. HEINRICH, Mr. SCHATZ, Ms. BALDWIN, Mrs. MURRAY, Mr. COONS, Ms. MIKULSKI, Ms. HEITKAMP, Mr. TESTER, Mr. BOOKER, Mr. REED, Mr. KAINE, Mr. PETERS, Mr. DONNELLY, Mrs. FEINSTEIN, Mr. UDALL, Mr. KING, and Mr. MANCHIN) introduced the following bill; which was read twice and referred to the Committee on Finance

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,*

1 **SECTION 1. SHORT TITLE.**

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

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

6 (a) IN GENERAL.—The Internal Revenue Code of
7 1986 is amended—

8 (1) in section 21(d)(2)—

9 (A) by striking “HIMSELF” in the heading
10 and inserting “SELF”; and

11 (B) by striking “any husband and wife”
12 and inserting “any married couple”;

13 (2) in section 22(e)(1)—

14 (A) by striking “husband and wife who
15 live” and inserting “married couple who lives”;
16 and

17 (B) by striking “the taxpayer and his
18 spouse” and inserting “the taxpayer and the
19 spouse of the taxpayer”;

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

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

25 “(i) MARRIED COUPLE TREATED AS 1
26 PARTNER.—For purposes of subparagraph

1 (B), individuals married to one another
 2 (and their estates) shall be treated as 1
 3 partner.”;

4 (5) in section 62(b)(3)—

5 (A) in subparagraph (A)—

6 (i) by striking “husband and wife who
 7 lived apart” and inserting “married couple
 8 who lived apart”; and

9 (ii) by striking “the taxpayer and his
 10 spouse” and inserting “the taxpayer and
 11 the spouse of the taxpayer”; and

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

14 (6) in section 121—

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

18 (B) in subsection (d)(1), by striking “hus-
 19 band and wife make” and inserting “married
 20 couple makes”;

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

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

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

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

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

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

10 (13) by striking section 682 and inserting the
11 following new section:

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

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

1 of the decree, written separation agreement, or trust in-
 2 strument fix, in terms of an amount of money or a portion
 3 of such income, as a sum which is payable for the support
 4 of minor children of such spouse. In case such income is
 5 less than the amount specified in the decree, agreement,
 6 or instrument, for the purpose of applying the preceding
 7 sentence, such income, to the extent of such sum payable
 8 for such support, shall be considered a payment for such
 9 support.

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

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

19 (14) in section 761(f)—

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

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

24 (15) in section 911—

(A) in subsection (b)(2), by striking subparagraph (C) and inserting the following new subparagraph:

“(C) TREATMENT OF COMMUNITY INCOME.—In applying subparagraph (A) with respect to amounts received from services performed by a married individual which are community income under community property laws applicable to such income, the aggregate amount which may be excludable from the gross income of such individual and such individual’s spouse under subsection (a)(1) for any taxable year shall equal the amount which would be so excludable if such amounts did not constitute community income.”; and

(B) in subsection (d)(9)(A), by striking “where a husband and wife each have” and inserting “where both spouses have”;

(16) in section 1244(b)(2), by striking “a husband and wife filing”;

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

“(iii) TREATMENT OF A MARRIED COUPLE.—For purposes of this subparagraph, a married couple shall be treated as

1 1 person. The preceding sentence shall not
 2 apply where the spouses lived apart at all
 3 times during the taxable year in which the
 4 loan is made.”;

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

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

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

15 (21) in section 2513—

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

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

23 “(1) IN GENERAL.—A gift made by one indi-
 24 vidual to any person other than such individual’s
 25 spouse shall, for the purposes of this chapter, be

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

14 (22) in section 2516—

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

17 “(a) IN GENERAL.—Where a married couple enters”;
 18 and

19 (B) by adding at the end the following new
 20 subsection:

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

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

3 (24) in section 6013—

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

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

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

14 (D) in subsection (a)(2)—

15 (i) in the first sentence, by striking
 16 “husband and wife” and inserting
 17 “spouses”; and

18 (ii) in the second sentence, by striking
 19 “his taxable year” and inserting “such
 20 spouse’s taxable year”;

21 (E) in subsection (a)(3)—

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

1 (ii) in the first sentence, by striking
2 “with respect to both himself and the dece-
3 dent” and inserting “with respect to both
4 the surviving spouse and the decedent”;
5 and

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

10 (F) in subsection (b), by striking para-
11 graph (1) and inserting the following new para-
12 graph:

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

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

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

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

21 (I) in subsection (d)(2), by striking “his
22 spouse” and inserting “the spouse of the indi-
23 vidual”;

24 (J) in subsection (f)(2)(B), by striking
25 “such individual, his spouse, and his estate

shall be determined as if he were alive” and inserting “such individual, as well as of the spouse and estate of the individual, shall be determined as if the individual were alive”; and

(K) in subsection (f)(3)—

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

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

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

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

(27) in section 6096(a), by striking “of husband and wife having” and insert “reporting”;

(28) in section 6166(b)(2), by striking subparagraph (B) and inserting the following new subparagraph:

“(B) CERTAIN INTERESTS HELD BY MARRIED COUPLE.—Stock or a partnership interest which—

“(i) is community property of a married couple (or the income from which is

1 community income) under the applicable
 2 community property law of a State, or

3 “(ii) is held by a married couple as
 4 joint tenants, tenants by the entirety, or
 5 tenants in common,

6 shall be treated as owned by 1 shareholder or
 7 1 partner, as the case may be.”;

8 (29) in section 6212(b)(2)—

9 (A) by striking “return filed by husband
 10 and wife” and inserting “return”; and

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

14 (30) in section 6231(a)—

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

19 (B) by striking paragraph (12) and insert-
 20 ing the following new paragraph:

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

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

3 (32) in section 7701(a)—

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

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

7 and

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

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

13 (b) CONFORMING AMENDMENTS.—

14 (1) The table of sections for subchapter B of
15 chapter 12 of the Internal Revenue Code of 1986 is
16 amended by striking the item relating to section
17 2513 and inserting the following new item:

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

18 (2) The table of sections for subpart B of part
19 II of subchapter A of chapter 61 of such Code is
20 amended by striking the item relating to section
21 6013 and inserting the following new item:

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

1 **SEC. 3. RULES RELATING TO THE GENDER OF SPOUSES,**
 2 **ETC.**

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

7 (1) Subsections (a)(1) and (d) of section 1.

8 (2) Section 2(b)(2)(A).

9 (3) Subsections (d)(1)(B) and (e)(3) of section
 10 21.

11 (4) Section 36(c)(5).

12 (5) Section 71(b)(1)(C).

13 (6) The second sentence of section 120(a).

14 (7) Section 179(d)(2)(A).

15 (8) Section 318(a)(1)(A)(i).

16 (9) Section 408(d)(6).

17 (10) Section 469(i)(5)(B)(ii).

18 (11) Section 507(d)(2)(B)(iii).

19 (12) Clauses (ii) and (iii) of section
 20 613A(c)(8)(D).

21 (13) Section 672(e)(2).

22 (14) Section 704(e)(3).

23 (15) Subparagraphs (A) and (B)(ii) of section
 24 911(c)(3).

25 (16) Section 1235(c)(2).

26 (17) Section 1400C(e)(2)(A)(i).

1 (18) Section 1563(e)(5).

2 (19) Section 3121(b)(3)(B).

3 (20) Section 4946(d).

4 (21) Section 4975(e)(6).

5 (22) Subparagraphs (A)(iv) and (B) of section
6 6012(a)(1).

7 (23) Section 7703(a).

8 (b) CONFORMING AMENDMENTS.—

9 (1) The following provisions of the Internal
10 Revenue Code of 1986 are each amended by striking
11 “his spouse” each place it appears and inserting
12 “the taxpayer’s spouse”:

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

14 (B) Subparagraphs (B) and (C) of section
15 2(b)(2).

16 (C) Paragraphs (2) and (6) of section
17 21(e).

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

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

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

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

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

23 (I) Section 151(b).

24 (J) Subsections (a) and (d)(7) of section
25 213.

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

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

3 (M) Section 6504(2).

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

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

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

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

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

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

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

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

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

23 (A) Subparagraphs (B) and (C) of section
24 2(b)(2) (as amended by paragraph (1)(B)).

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

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

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

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

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

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

(A) in section 2(a)(1)(A), by striking “his two taxable years” and inserting “the taxpayer’s two taxable years”;

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

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

(D) in section 63(f)(4), by striking “his” both places it appears and inserting “the individual’s”;

(E) in section 105(b)—

(i) by striking “his spouse, his dependents” and inserting “the taxpayer’s spouse, the taxpayer’s dependents”; and

(ii) by striking “by him”;

1 (F) in the heading of section 119(a), by
2 striking “, HIS SPOUSE, AND HIS DEPEND-
3 ENTS” and inserting “AND THE EMPLOYEE’S
4 SPOUSE AND DEPENDENTS”;

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

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

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

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

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

24 (L) in section 170(b)(1)(F)(iii)—

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

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

7 (M) in section 213(c)(1)—

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

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

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

14 (O) in section 217(g)—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

6 (AA) in section 1563(e)—

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

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

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

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

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

22 (EE) in section 2035(b)—

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

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

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

5 (GG) in section 2523(b)—

6 (i) by striking “(or his heirs or as-
 7 signs) or such person (or his heirs or as-
 8 signs)” in paragraph (1) and inserting
 9 “(or the donor’s heirs or assigns) or such
 10 person (or such person’s heirs or assigns)”;

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

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

15 (iv) by striking “him” each place it
 16 appears in the matter following paragraph
 17 (2) and inserting “the donor”;

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

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

22 (JJ) in section 3121(b)(3)—

23 (i) by striking “his father” in sub-
 24 paragraph (A) and inserting “the child’s
 25 father”;

1 (ii) by striking “his father” in sub-
 2 paragraph (B) and inserting “the individ-
 3 ual’s father”; and

4 (iii) by striking “his son” in subpara-
 5 graph (B) and inserting “the individual’s
 6 son”;

7 (KK) in section 3306(c)(5)—

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

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

12 (LL) in section 3402(f)(1)—

13 (i) by striking “himself unless he” in
 14 subparagraph (A) and inserting “the em-
 15 ployee unless the employee”;

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

18 (iii) by striking “he” both places it
 19 appears in subparagraph (E) and inserting
 20 “the employee”;

21 (MM) in section 3402(l)—

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

1 (ii) by striking “his taxable year”
2 both places it appears in paragraph (3)(B)
3 and inserting “the employee’s taxable
4 year”;

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

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

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

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

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

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

22 (TT) in section 7448(q)—

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

- 1 (ii) by striking “to bring himself” and
- 2 inserting “to come”.

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