

Registered Domestic Partnerships and Tax Benefits

Beginning January 1, 2008, Oregon law will extend benefits, protections, and responsibilities to registered domestic partners and their children that are comparable to those provided to married individuals and their children. The new law will apply to individuals in same-sex relationships who register as domestic partners. Domestic partnership registration is nearly identical to marriage registration: domestic partners will file a Declaration of Domestic Partnership with the county clerk.

Generally, the law grants same-sex domestic partners the rights and responsibilities under Oregon law that are identical to those granted to married couples. These benefits apply to all areas of law, including estate planning, planning for illness and incapacity, disposition of remains, and taxation.

Some of the most substantial benefits of registration are in relation to income and inheritance taxes. For purposes of Oregon income tax, domestic partners may file their Oregon income tax returns, commencing in 2009 for tax year 2008, either jointly or as married filing separately. For purposes of the Oregon inheritance tax, any property that is transferred to a surviving domestic partner will be allowed a "marital/registered domestic partner deduction." This means that the property of the deceased partner can pass to the surviving partner free of any Oregon inheritance tax. Such a result is equivalent to the treatment of married persons under Oregon law.

Persons who are considering registering as domestic partners should consult with an attorney. Please call John J. Christianson at (541) 484-2277 in Eugene, (541) 673-5528 in Roseburg, (541) 923-8767 in Redmond, or (541) 757-1365 in Corvallis to discuss how this new law affects you.

Watkinson Laird Rubenstein Baldwin & Burgess, P.C.

