

Civil Unions Not Taxing

> continued from page 1

in order to use Schedule Y-1, civil union filing jointly.

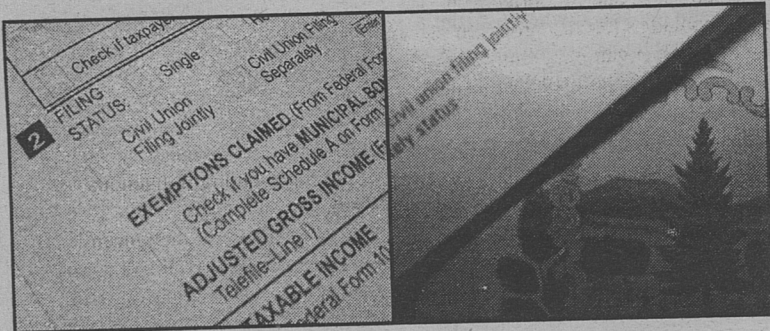
Abbott says that the several test cases she and her associates have run suggest that filing as "civil union separate" results in either no "marriage penalty" or as much as "a couple hundred dollars benefit" over filing as "civil union joint," regardless of tax bracket. She said that civil union partners may be escaping the so-called "marriage penalty" thanks to the Tax Department's apparent decision to simplify the forms. There has so far been no tax benefit to filing as "civil union joint."

Asked whether there might be a political statement to be made by filing federal tax returns as "married, filing jointly," to push the IRS to recognize civil unions as equal to marriage, Abbott was cautious: "Trying to make political statements on tax returns just doesn't work. There's

no flexibility there. It would either be returned to you as an error or it would just bring you grief" from the government. "Unless everybody did it as a mass protest, nobody would even notice."

Abbott also cautioned that there are new rules for claiming an earned income credit. In the past, any person with a high enough income living in a household could render a parent ineligible for the credit, whether or not that income was shared. This year, the guidelines specify that the adult whose income "counts" toward the credit must either be a biological relation, or an adoptive or foster parent. Vermont's earned income credit is 32 percent of the federal amount.

Whatever your filing status, call for help if you need it: the federal tax information number is 1-800-229-1040; Vermont's individual income tax assistance line is 802-828-2865. ▼



Sheltra Bid To Muzzle Schools Absent From Town Meeting Agendas

By PAT ROBINSON

In yet another attempt to derail civil rights for gay and lesbian Vermonters, Rep. Nancy Sheltra (R-Derby) has again taken steps to gain access to the Select Boards in Vermont. In a letter sent out to all Vermont towns in January, she and six other state representatives target what Sheltra calls "the homosexual agenda in the public classrooms." The letter requested that the town authorities endorse a non-binding resolution asking the legislature to outlaw any pos-

sitive mention of homosexuality in schools by school personnel.

The letter was received in the Brattleboro's Town Hall on Jan. 15, 2002, and according to the Town Manager's office, was promptly rejected from being put on the ballot. Sheltra admitted that as of mid-February, after most towns had published their town meeting agendas (or warnings), only two Windham County towns, Halifax and Wilmington, planned to put it on the town ballots, and only another 8 to

10 towns, including Barre and Brownington, had agreed to put it on their town meeting warnings. Among the towns declining to consider the matter was Derby, Sheltra's home town.

According to a report in the Barton Chronicle, Sheltra responded to an Outright Vermont letter opposing the proposed agen-

> continued on page 8

Right,
Sheltra targets
"the homosexual agenda"
in her latest missive

> From: George DeCarlo [mailto:alexdn@ix.netcom.com]
> Sent: Wednesday, February 06, 2002 2:06 PM
> To: Commissioner Janet Ancel
> Subject: Civil Unioned deserve spouse and equality under the law

> February 6, 2002

> Vermont Department of Taxes
> Commissioner Janet Ancel
> 109 State Street
> Montpelier, VT 05609-1401

> RE: Civil Union Spouses and Vermont's Income Tax Return

> Dear Commissioner Ancel,

> My civil union spouse and I were quite surprised when we read the Vermont Income Tax Return and its use of the word "partner" for civil unioned couples and "spouse" for married (civil married) couples. Partner is typically reserved for discussion and identification of those couples, same-sex and opposite sex, involved with domestic partnership benefits (DPB). Civil union is not a domestic partnership benefit contract between same-sex couples as you may well be aware. In fact, I see little reason why the check boxes are not shared and identified for same-sex and opposite-sex couples in the joinings legal ly permissible. Also, it would be more precise and in conformance with civil union identification to have civil married as the other category. Remember, not all religious or other ceremonies declared to be marriages are sanctioned by the state. I would venture to guess that it was not the law passed by the Vermont legislature or regulations set up to be in compliance with the law that were the deciding factors in choosing such an inappropriate word. Was it possibly the decision of one or more individuals in the Department of Taxes regarding policy and procedure development that for personal belief and political viewpoint wanted to slant or give the suggestion of a lower status to same-sex couples in choosing to use the word "partner." After all, under Vermont's law same-sex couples who are civil unioned are spouses. Why not extend that nomenclature to them?

> Sincerely,
> George DeCarlo & Ryan Reyes

From: Janet Ancel, Vermont Department of Taxes

Dear Mr. DeCarlo and Mr. Reyes,
Thank you for your note about the way our tax forms incorporate the civil union legislation. In my previous position as Legal Counsel for the Governor, I was closely involved in development and passage of the civil union legislation. I am not aware during that time of any objection being raised to the use of the word "partner," although the term does not appear in the statute. The statute uses the term "party to a civil union." The statute also separately defines marriage and civil union. Strict adherence to the statute would have required us to use the phrase "civil union party." We shared our forms with the Civil Union Commission and I personally discussed the word "partner" with the staff for the commission. We also shared our forms with members of the Ways and Means Committee. Having said all that, I can only apologize if our decisions on the tax forms have caused offense. There was absolutely no intention to do so.
Janet Ancel

