

Cases of Historical Interest In the Southern District of New York

Windsor v. United States (DOMA)

Judge Barbara S. Jones

Edith Windsor and Thea Spyer were a same-sex married couple living in New York. Spyer died in 2009 and left her entire estate to Windsor. Windsor sought to claim a federal estate-tax exemption as the surviving spouse. The IRS found that the exemption did not apply to same-sex marriages, citing section 3 of the Defense of Marriage Act (DOMA), which states that “spouse” only applies to a marriage between a man and a woman. Windsor sued in the S.D.N.Y. for a refund of the federal estate tax on Spyer’s estate, claiming that section 3 of DOMA deprived her of the equal protection of the laws under the Fifth Amendment of the United States Constitution. Judge Jones ruled that Section 3 of DOMA was unconstitutional under the equal protection clause of the Fifth Amendment. The Second Circuit affirmed. The Supreme Court ruled that section 3 of DOMA is unconstitutional because it violates the right to equal protection of same-sex couples who are legally married under state law.

833 F. Supp. 2d 394 (S.D.N.Y. 2012)



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1789-2014