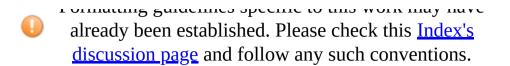
United States v. Windsor.pdf



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Syllabus

NOTE: Where it is funcible, a splitches three insteller will be released, as inbeing done in connection with this case, at the time the opinion is instead. The splitches constitutes no part of the spisson of the Court but has been proposed by the Expector of Decisions for the convenience of the reader. See Outsid Souter, Datest Timber & Lamber Co., 2010. It 321, 267.

SUPREME COURT OF THE UNITED STATES

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UNITED STATES v. WINDSOR, EXECUTOR OF THE ESTATE OF SPYER, ET AL.

CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT

No. 12 307. Argued March 27, 2013 Decided June 26, 2013

The State of New York recornizes the marriage of New York residents Edith Windsor and Thea Speer, who wed in Contario, Canada, in 2007. When Spyer died in 2009, she left her entire estate to Windsor. Windsor sought to claim the federal estate tax exemption for surviving spouses, but was barred from doing so by §3 of the federal Defence of Marriage Act (DOMA), which amended the Dictionary Act. a law providing rules of construction for over 1 000 federal laws and the whole realm of federal regulations to define "marriage" and "spouse" as excluding same sex partners. Window paid \$363,053 in estate taxes and sought a refund, which the Internal Revenue Service denied. Windoor brought this refund out, contending that DOMA violates the principles of equal protection incorporated in the Fifth Amendment. While the suit was pending, the Atterney General noti-fied the Speaker of the House of Representatives that the Department of Justice would no longer defend \$5's constitutionality. In response, the Espartisan Legal Advisory Group (ELAG) of the House of Representatives voted to intervene in the hitigation to defend §3's constitutionality. The District Court permitted the intervention. On the merits, the court ruled against the United States, finding §3 unconstitutional and ordering the Treasury to refund Windsor's tax with interest. The Second Circuit affirmed. The United States has not complied with the judgment.

Held

This Court has jurisdiction to consider the merits of the case.
This case clearly presented a concrete disagreement between opporing parties that was suitable for judicial resolution in the District Court, but the Executive's decision not to defend \$1's constitutional-

Title United States v. Windsor

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Syllabus

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Roberts, C.J., dissenting

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Scalia, J., dissenting

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Alito, J., dissenting

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