

# Rights of Marriage, a Primer

A same-sex couple in New York City can obtain some, but not all, of the protections and benefits of marriage. Here are some benefits of marriage, those accorded under the city's domestic-partnership program, and what lawyers recommend in cases in which domestic-partnership rights do not mimic those of marriage.

MARRIAGE LICENSE (\$35)	DOMESTIC-PARTNERSHIP REGISTRATION (\$36)	BEST LEGAL APPROXIMATION*
<b>TAXES</b>		
Joint filing of federal taxes.	No provision.	None available.
Inheritance by spouse not taxed at state and federal level.	No provision.	Can minimally reduce tax burden by leaving money to charity or in trusts.
<b>SICKNESS</b>		
Visitation rights for spouse at all hospitals.	Visitation rights only in City Health and Hospital Corporation facilities.	Visitation designation (\$50-\$100)
Spouse can make health care decisions.	No provision.	Health care proxy (\$50-\$100).
In case of incapacitation, spouse can handle insurance and assets.	No provision.	Durable power of attorney (\$50-\$100).
<b>DEATH</b>		
Spouse automatically inherits.	No provision.	Closest relative inherits unless will or trust is created (\$500-\$1,000).
Spouse can authorize cremation.	No provision.	Affidavit of cremation (\$50-\$100) or direction in will.
<b>PROPERTY</b>		
Transfer of co-op apartment permitted without board approval.	Provides for succession rights, but may require board approval.	Seek co-op board approval for lease change.
Automatic succession in rent-stabilized apartments.	Succession rights may be available in rent-stabilized apartments.	Domestic partnership or other evidence of partnership required.
<b>CHILDREN</b>		
In joint adoption, both parents get all parental rights automatically.	No provision.	Joint adoption is possible but usually one parent adopts followed by the other (\$3,000).
<b>DIVORCE</b>		
Laws govern dissolution of marriage and division of assets.	No provision.	Joint property ownership documents dictate division (\$1,000).
<b>IMMIGRATION</b>		
Immigration rights for spouse.	No provision.	None available.
<b>OTHER</b>		
Social Security and veterans' benefits.	No provision.	None available.

\*Cost estimates from various lawyers.

Sources: United States General Accounting Office, Office of the city clerk of New York City, Empire State Pride Agenda, Turkel & Foreman, P.C., Frederick de la Vega.