118TH CONGRESS 1ST SESSION H.R. 4322

U.S. GOVERNMENT INFORMATION

> To amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 23, 2023

Ms. BALINT (for herself, Ms. CHU, Mr. BEYER, Mr. BLUMENAUER, Ms. BONAMICI, Ms. BUSH, Mr. CARBAJAL, Mr. CASAR, Ms. CLARKE of New York, Ms. CROCKETT, Mr. DAVIS of Illinois, Ms. DAVIDS of Kansas, Ms. DELBENE, Mr. GARCÍA of Illinois, Mr. ROBERT GARCIA of California, Mr. GREEN of Texas, Mr. GRIJALVA, Mrs. HAYES, Mr. HIGGINS of New York, Ms. JACOBS, Ms. JAYAPAL, Ms. KAMLAGER-DOVE, Mr. KILMER, Ms. LEE of California, Ms. LEE of Pennsylvania, Mr. MAGAZINER, Ms. MCCOLLUM, Mr. MCGOVERN, Mr. MENENDEZ, Mr. MULLIN, Ms. MOORE of Wisconsin, Mr. MORELLE, Mr. PANETTA, Ms. PINGREE, Mr. POCAN, Ms. PRESSLEY, Mr. JOHNSON of Georgia, Mr. RASKIN, Ms. SÁNCHEZ, Ms. SCANLON, Ms. SCHAKOWSKY, Mr. SCHIFF, Ms. SCHOLTEN, Mr. SHERMAN, Mr. TAKANO, Ms. TITUS, Ms. TOKUDA, Mr. TONKO, Mr. TORRES of New York, Mrs. WATSON COLEMAN, and Ms. WILLIAMS of Georgia) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

- To amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married samesex couples in the same manner as other married couples, and for other purposes.
 - 1 Be it enacted by the Senate and House of Representa-
 - 2 tives of the United States of America in Congress assembled,

1	SECTION 1. SHORT TITLE.
2	This Act may be cited as the "Equal Dignity for Mar-
3	ried Taxpayers Act of 2023".
4	SEC. 2. RULES RELATING TO ALL LEGALLY MARRIED COU-
5	PLES.
6	(a) IN GENERAL.—The Internal Revenue Code of
7	1986 is amended—
8	(1) in section $21(d)(2)$ —
9	(A) by striking "HIMSELF" in the heading
10	and inserting "SELF"; and
11	(B) by striking "any husband and wife"
12	and inserting "any married couple";
13	(2) in section $22(e)(1)$ —
14	(A) by striking "husband and wife who
15	live" and inserting "married couple who lives";
16	and
17	(B) by striking "the taxpayer and his
18	spouse" and inserting "the taxpayer and the
19	spouse of the taxpayer";
20	(3) in section $38(c)(6)(A)$, by striking "husband
21	or wife who files" and inserting "married individual
22	who files";
23	(4) in section $42(j)(5)(C)$, by striking clause (i)
24	and inserting the following new clause:
25	"(i) MARRIED COUPLE TREATED AS 1
26	PARTNER.—For purposes of subparagraph
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1	(B) individuals married to one another
	(B), individuals married to one another
2	(and their estates) shall be treated as 1
3	partner.";
4	(5) in section $62(b)(3)$ —
5	(A) in subparagraph (A)—
6	(i) by striking "husband and wife who
7	lived apart" and inserting "married couple
8	who lived apart"; and
9	(ii) by striking "the taxpayer and his
10	spouse" and inserting "the taxpayer and
11	the spouse of the taxpayer"; and
12	(B) in subparagraph (D), by striking "hus-
13	band and wife" and inserting "married couple";
14	(6) in section 121—
15	(A) in subsection $(b)(2)$, by striking "hus-
16	band and wife who make" and inserting "mar-
17	ried couple who makes"; and
18	(B) in subsection (d)(1), by striking "hus-
19	band and wife make" and inserting "married
20	couple makes";
21	(7) in section $165(h)(4)(B)$, by striking "hus-
22	band and wife" and inserting "married couple";
23	(8) in section 179(b)(4), by striking "a husband
24	and wife filing" and inserting "individuals married
25	to one another who file";

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1	(9) in section $213(d)(8)$, by striking "(relating
2	to determination of status as husband and wife)";
3	(10) in section $219(g)(4)$, by striking "A hus-
4	band and wife" and inserting "Married individuals";
5	(11) in section $274(b)(2)(B)$, by striking "hus-
6	band and wife" and inserting "married couple";
7	(12) in section $643(f)$, by striking "husband
8	and wife" in the second sentence and inserting
9	"married couple";
10	(13) in section $761(f)$ —
11	(A) in paragraph (1), by striking "husband
12	and wife" and inserting "married couple"; and
13	(B) in paragraph (2)(A), by striking "hus-
14	band and wife" and inserting "married couple";
15	(14) in section 911—
16	(A) in subsection $(b)(2)$, by striking sub-
17	paragraph (C) and inserting the following new
18	subparagraph:
19	"(C) TREATMENT OF COMMUNITY IN-
20	COME.—In applying subparagraph (A) with re-
21	spect to amounts received from services per-
22	formed by a married individual which are com-
23	munity income under community property laws
24	applicable to such income, the aggregate
25	amount which may be excludable from the gross

1	income of such individual and such individual's
1	income of such individual and such individual's
2	spouse under subsection $(a)(1)$ for any taxable
3	year shall equal the amount which would be so
4	excludable if such amounts did not constitute
5	community income."; and
6	(B) in subsection $(d)(9)(A)$, by striking
7	"where a husband and wife each have" and in-
8	serting "where both spouses have";
9	(15) in section $1244(b)(2)$, by striking "a hus-
10	band and wife filing a joint return for such year
11	under section 6013" and inserting "a joint return";
12	(16) in section $1272(a)(2)(D)$, by striking
13	clause (iii) and inserting after clause (ii) the fol-
14	lowing new clause:
15	"(iii) TREATMENT OF A MARRIED
16	COUPLE.—For purposes of this subpara-
17	graph, a married couple shall be treated as
18	1 person. The preceding sentence shall not
19	apply where the spouses lived apart at all
20	times during the taxable year in which the
21	loan is made.";
22	(17) in section $1313(c)(1)$, by striking "hus-
23	band and wife" and inserting "spouses";

1	(18) in section $1361(c)(1)(A)(i)$, by striking "a
2	husband and wife" and inserting "a married cou-
3	ple'';
4	(19) in section 2040(b), by striking "CERTAIN
5	JOINT INTERESTS OF HUSBAND AND WIFE' in the
6	heading and inserting "CERTAIN JOINT INTERESTS
7	of Married Couple";
8	(20) in section 2513—
9	(A) by striking "GIFT BY HUSBAND OR
10	WIFE TO THIRD PARTY" in the heading and
11	inserting "GIFT BY ONE SPOUSE TO THIRD
12	PARTY "; and
13	(B) by striking paragraph (1) of sub-
14	section (a) and inserting before paragraph (2)
15	the following new paragraph:
16	"(1) IN GENERAL.—A gift made by one indi-
17	vidual to any person other than such individual's
18	spouse shall, for the purposes of this chapter, be
19	considered as made one-half by the individual and
20	one-half by such individual's spouse, but only if at
21	the time of the gift each spouse is a citizen or resi-
22	dent of the United States. This paragraph shall not
23	apply with respect to a gift by an individual of an
24	interest in property if such individual creates in the
25	individual's spouse a general power of appointment,

1	as defined in section 2514(c), over such interest. For
2	purposes of this section, an individual shall be con-
3	sidered as the spouse of another only if the indi-
4	vidual is married to the individual's spouse at the
5	time of the gift and does not remarry during the re-
6	mainder of the calendar year.";
7	(21) in section 2516—
8	(A) by striking "his or her" in paragraph
9	(1);
10	(B) by striking "Where a husband and
11	wife enter" and inserting the following:
12	"(a) IN GENERAL.—Where a married couple enters";
13	and
14	(C) by adding at the end the following new
15	subsection:
16	"(b) SPOUSE.—For purposes of this section, if the
17	spouses referred to are divorced, wherever appropriate to
18	the meaning of this section, the term 'spouse' shall read
19	'former spouse'.";
20	(22) in section 5733(d), by striking paragraph
21	(2) and inserting after paragraph (1) the following
22	new paragraph:
23	((2) a spouse succeeding to the business of a
24	living spouse;";
	nving spouse, ,

1	(A) by striking "JOINT RETURNS OF IN-
2	COME TAX BY HUSBAND AND WIFE" in the
3	heading and inserting "JOINT RETURNS OF
4	INCOME TAX BY A MARRIED COUPLE";
5	(B) in subsection (a), in the matter pre-
6	ceding paragraph (1), by striking "husband and
7	wife" and inserting "married couple";
8	(C) in subsection $(a)(1)$, by striking "ei-
9	ther the husband or wife" and inserting "either
10	spouse'';
11	(D) in subsection $(a)(2)$ —
12	(i) in the first sentence, by striking
13	"husband and wife" and inserting
14	"spouses"; and
15	(ii) in the second sentence, by striking
16	"his taxable year" and inserting "such
17	spouse's taxable year'';
18	(E) in subsection $(a)(3)$ —
19	(i) in the first sentence, by striking
20	"his executor or administrator" and insert-
21	ing "the decedent's executor or adminis-
22	trator'';
23	(ii) in the first sentence, by striking
24	"with respect to both himself and the dece-
25	dent" and inserting "with respect to both

1	the surviving spouse and the decedent";
2	and
3	(iii) in the second sentence, by strik-
4	ing "constitute his separate return" and
5	inserting "constitute the survivor's sepa-
6	rate return'';
7	(F) in subsection (b), by striking para-
8	graph (1) and inserting the following new para-
9	graph:
10	"(1) IN GENERAL.—Except as provided in para-
11	graph (2), if an individual has filed a separate re-
12	turn for a taxable year for which a joint return
13	could have been made by the individual and the indi-
14	vidual's spouse under subsection (a) and the time
15	prescribed by law for filing the return for such tax-
16	able year has expired, such individual and such
17	spouse may nevertheless make a joint return for
18	such taxable year. A joint return filed under this
19	subsection shall constitute the return of the indi-
20	vidual and the individual's spouse for such taxable
21	year, and all payments, credits, refunds, or other re-
22	payments made or allowed with respect to the sepa-
23	rate return of either spouse for such taxable year
24	shall be taken into account in determining the extent
25	to which the tax based upon the joint return has

1	been paid. If a joint return is made under this sub-
2	section, any election (other than the election to file
3	a separate return) made by either spouse in a sepa-
4	rate return for such taxable year with respect to the
5	treatment of any income, deduction, or credit of
6	such spouse shall not be changed in the making of
7	the joint return where such election would have been
8	irrevocable if the joint return had not been made. If
9	a joint return is made under this subsection after
10	the death of either spouse, such return with respect
11	to the decedent can be made only by the decedent's
12	executor or administrator.";
13	(G) in subsection (c), by striking "husband
14	and wife" and inserting "spouses";
15	(H) in subsection $(d)(1)$, by striking "as
16	husband and wife" and inserting "as married";
17	(I) in subsection $(d)(2)$, by striking "his
18	spouse" and inserting "the spouse of the indi-
19	vidual";
20	(J) in subsection $(f)(2)(B)$, by striking
21	"such individual, his spouse, and his estate
22	shall be determined as if he were alive" and in-
23	serting "such individual, the individual's
24	spouse, and the individual's estate shall be de-
25	termined as if the individual were alive"; and

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1	(K) in subsection $(f)(3)$ —
2	(i) in subparagraph (A), by striking
3	"for which he is entitled" and inserting
4	"for which such member is entitled"; and
5	(ii) in subparagraph (B), by striking
6	"for which he is entitled" and inserting
7	"for which such employee is entitled";
8	(24) in section 6014(b), by striking "husband
9	and wife" in the second sentence and inserting "a
10	married couple";
11	(25) in section 6017, by striking "husband and
12	wife" and inserting "married couple";
13	(26) in section 6096(a), by striking "of hus-
14	band and wife having" and inserting "reporting";
15	(27) in section $6166(b)(2)$, by striking subpara-
16	graph (B) and inserting the following new subpara-
17	graph:
18	"(B) CERTAIN INTERESTS HELD BY MAR-
19	RIED COUPLE.—Stock or a partnership interest
20	which—
21	"(i) is community property of a mar-
22	ried couple (or the income from which is
23	community income) under the applicable
24	community property law of a State, or

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1	"(ii) is held by a married couple as
2	joint tenants, tenants by the entirety, or
3	tenants in common,
4	shall be treated as owned by 1 shareholder or
5	1 partner, as the case may be.";
6	(28) in section $6212(b)(2)$ —
7	(A) by striking "return filed by husband
8	and wife" and inserting "return"; and
9	(B) by striking "his last known address"
10	and inserting "the last known address of such
11	spouse";
12	(29) in section $7428(c)(2)(A)$, by striking "hus-
13	band and wife" and inserting "married couple";
14	(30) in section 7701(a)—
15	(A) by striking paragraph (17); and
16	(B) in paragraph (38), by striking "hus-
17	band and wife" and inserting "married couple";
18	and
19	(31) in section 7872(f), by striking paragraph
20	(7) and inserting the following new paragraph:
21	"(7) MARRIED COUPLE TREATED AS 1 PER-
22	SON.—A married couple shall be treated as 1 per-
23	son.".
24	(b) Conforming Amendments.—

1	(1) The table of sections for subchapter B of
2	chapter 12 of the Internal Revenue Code of 1986 is
3	amended by striking the item relating to section
4	2513 and inserting the following new item:
	"Sec. 2513. Gift by one spouse to third party.".
5	(2) The table of sections for subpart B of part
6	II of subchapter A of chapter 61 of such Code is
7	amended by striking the item relating to section
8	6013 and inserting the following new item:
	"Sec. 6013. Joint returns of income tax by a married couple.".
9	SEC. 3. RULES RELATING TO THE GENDER OF SPOUSES,
10	ETC.
11	(a) IN GENERAL.—The following provisions of the In-
12	ternal Revenue Code of 1986 are each amended by strik-
13	ing "his spouse" each place it appears and inserting "the
14	individual's spouse'':
15	(1) Subsections $(a)(1)$ and (d) of section 1.
16	(2) Section $2(b)(2)(A)$.
17	(3) Subsections $(d)(1)(B)$ and $(e)(3)$ of section
18	21.
19	(4) Section $36(c)(5)$.
20	(5) Section $71(b)(1)(C)$.
21	(6) Section $179(d)(2)(A)$.
22	(7) Section 318(a)(1)(A)(i).
23	(8) Section $408(d)(6)$.
24	(9) Section $469(i)(5)(B)(ii)$.

1	(10) Section 507(d)(2)(B)(iii).
2	(11) Clauses (ii) and (iii) of section
3	613A(c)(8)(D).
4	(12) Section $672(e)(2)$.
5	(13) Section $704(e)(2)$.
6	(14) Subparagraphs (A) and (B)(ii) of section
7	911(c)(3).
8	(15) Section $1235(c)(2)$.
9	(16) Section $1563(e)(5)$.
10	(17) Section $3121(b)(3)(B)$.
11	(18) Section 4946(d).
12	(19) Section $4975(e)(6)$.
13	(20) Subparagraphs $(A)(iv)$ and (B) of section
14	6012(a)(1).
15	(21) Section 7703(a).
16	(b) Conforming Amendments.—
17	(1) The following provisions of the Internal
18	Revenue Code of 1986 are each amended by striking
19	"his spouse" each place it appears and inserting
20	"the taxpayer's spouse":
21	(A) Section $2(a)(2)(B)$.
22	(B) Subparagraphs (B) and (C) of section
23	2(b)(2).
24	(C) Paragraphs (2) and $(6)(A)$ of section
25	21(e).

1	(D) Section 36B(e)(1).
2	(E) Section $63(e)(3)(B)$.
3	(F) Section 86(c)(1)(C)(ii).
4	(G) Section $105(c)(1)$.
5	(H) Section 135(d)(3).
6	(I) Section 151(b).
7	(J) Subsections (a) and $(d)(7)$ of section
8	213.
9	(K) Section 1233(e)(2)(C).
10	(L) Section 1239(b)(2).
11	(M) Section 6504(2).
12	(2) The following provisions of the Internal
13	Revenue Code of 1986 are each amended by striking
14	"his spouse" each place it appears and inserting
15	"the employee's spouse":
16	(A) Section 132(m)(1).
17	(B) Section $401(h)(6)$.
18	(C) Section $3402(1)(3)$.
19	(3) The following provisions of the Internal
20	Revenue Code of 1986 are each amended by striking
21	"his taxable year" each place it appears and insert-
22	ing "the individual's taxable year":
23	(A) Section $2(b)(1)$.
24	(B) Section 7703(a)(1).

1	(4) The following provisions of the Internal
2	Revenue Code of 1986 are each amended by striking
3	"his taxable year" each place it appears and insert-
4	ing "the taxpayer's taxable year":
5	(A) Subparagraphs (B) and (C) of section
6	2(b)(2) (as amended by paragraph $(1)(B)$).
7	(B) Section $63(f)(1)(A)$.
8	(5) The following provisions of the Internal
9	Revenue Code of 1986 are each amended by striking
10	"his home" and inserting "the individual's home":
11	(A) Section $2(b)(1)(A)$.
12	(B) Section $21(e)(4)(A)(i)$.
13	(C) Section 7703(b)(1).
14	(6) The Internal Revenue Code of 1986, as
15	amended by this section, is amended—
16	(A) in section $2(a)(1)(A)$, by striking "his
17	two taxable years" and inserting "the tax-
18	payer's two taxable years";
19	(B) in section $2(a)(1)(B)$, by striking "his
20	home" and inserting "the taxpayer's home";
21	(C) in paragraphs $(1)(A)$ and $(2)(A)$ of
22	section 63(f), by striking "for himself if he"
23	both places it appears and inserting "for the
24	taxpayer if the taxpayer";

1	(D) in section $63(f)(4)$, by striking "his"
2	both places it appears and inserting "the indi-
3	vidual's";
4	(E) in section $105(b)$ —
5	(i) by striking "his spouse, his de-
6	pendents" and inserting "the taxpayer's
7	spouse, the taxpayer's dependents"; and
8	(ii) by striking "by him";
9	(F) in the heading of section 119(a), by
10	striking ", HIS SPOUSE, AND HIS DEPEND-
11	ENTS" and inserting "AND THE EMPLOYEE'S
12	Spouse and Dependents'';
13	(G) in section 119(a), by striking "him, his
14	spouse, or any of his dependents by or on be-
15	half of his employer" and inserting "the em-
16	ployee or the employee's spouse or dependents
17	by or on behalf of the employer of the em-
18	ployee'';
19	(H) in section $119(a)(2)$, by striking "his"
20	both places it appears and inserting "the em-
21	ployee's'';
22	(I) in section $119(d)(3)(B)$, by striking
23	"his spouse, and any of his dependents" and in-
24	serting "the employee's spouse, and any of the
25	employee's dependents";

1	(J) in section $129(b)(2)$, by striking "him-
2	self" and inserting "the spouse's self";
3	(K) in section $170(b)(1)(F)(iii)$ —
4	(i) by striking "his spouse" and in-
5	serting "the spouse of such donor"; and
6	(ii) by striking "his death or after the
7	death of his surviving spouse if she" and
8	inserting "the death of the donor or after
9	the death of the donor's surviving spouse if
10	such surviving spouse";
11	(L) in section $213(c)(1)$ —
12	(i) by striking "his estate" and insert-
13	ing "the estate of the taxpayer"; and
14	(ii) by striking "his death" and insert-
15	ing "the death of the taxpayer";
16	(M) in section 213(d)(7), by striking "he"
17	and inserting "the taxpayer";
18	(N) in section $217(g)$ —
19	(i) by striking ", his spouse, or his de-
20	pendents" in paragraph (2) and inserting
21	"or the spouse or dependents of such mem-
22	ber'';
23	(ii) by striking "his dependents" in
24	paragraph (3) and inserting "dependents";
25	and

1	(iii) by striking "his spouse" each
2	place it appears in paragraph (3) and in-
3	serting "the member's spouse";
4	(O) in section $217(i)(3)(A)$, by striking
5	"his";
6	(P) in section 267(c), by striking "his"
7	each place it appears and inserting "the individ-
8	ual's'';
9	(Q) in section 318(a)(1)(A)(ii), by striking
10	"his" and inserting "the individual's";
11	(R) in section $402(l)(4)(D)$, by striking ",
12	his spouse, and dependents" and inserting "and
13	the spouse and dependents of such officer';
14	(S) in section $415(l)(2)(B)$, by striking ",
15	his spouse, or his dependents" and inserting
16	"or the participant's spouse or dependents";
17	(T) in section $420(f)(6)(A)$, by striking
18	"his covered spouse and dependents" each place
19	it appears and inserting "the covered spouse
20	and dependents of such retiree";
21	(U) in section $424(d)(1)$, by striking "his"
22	and inserting "the individual's";
23	(V) in section $544(a)(2)$, by striking "his"
24	each place it appears and inserting "the individ-
25	ual's";

1	(W) in section $911(c)(3)$, by striking
2	"him" each place it appears in subparagraphs
3	(A) and (B)(ii) and inserting "the individual";
4	(X) in section $1015(d)(3)$, by striking "his
5	spouse" and inserting "the donor's spouse";
6	(Y) in section 1563(e)—
7	(i) by striking "his children" both
8	places it appears in paragraphs $(5)(D)$ and
9	(6)(A) and inserting "the individual's chil-
10	dren''; and
11	(ii) by striking "his parents" both
12	places it appears in subparagraphs (A) and
13	(B) of paragraph (6) and inserting "the
14	individual's parents";
15	(Z) in section $1563(f)(2)(B)$, by striking
16	"him" and inserting "the individual";
17	(AA) in section 2012(c), by striking "his
18	spouse" and inserting "the decedent's spouse";
19	(BB) in section 2032A(e)(10), by striking
20	"his surviving spouse" and inserting "the dece-
21	dent's surviving spouse'';
22	(CC) in section 2035(b)—
23	(i) by striking "his estate" and insert-
24	ing "the decedent's estate"; and

1	(ii) by striking "his spouse" and in-
2	serting "the decedent's spouse";
3	(DD) in subsections (a) and (b)(5) of sec-
4	tion 2056, by striking "his";
5	(EE) in section 2523(b)—
6	(i) by striking "(or his heirs or as-
7	signs) or such person (or his heirs or as-
8	signs)" in paragraph (1) and inserting
9	"(or the donor's heirs or assigns) or such
10	person (or such person's heirs or assigns)";
11	(ii) by striking "himself" in para-
12	graph (1) and inserting "the donor's self";
13	(iii) by striking "he" in paragraph (2)
14	and inserting "the donor"; and
15	(iv) by striking "him" each place it
16	appears in the matter following paragraph
17	(2) and inserting "the donor";
18	(FF) in section 2523(d), by striking "him-
19	self" and inserting "the donor's self";
20	(GG) in section 2523(e), by striking "his
21	spouse" and inserting "the donor's spouse";
22	(HH) in section 3121(b)(3)—
23	(i) by striking "his father" in sub-
24	paragraph (A) and inserting "the child's
25	father";

1	(ii) by striking "his father" in sub-
2	paragraph (B) and inserting "the individ-
3	ual's father''; and
4	(iii) by striking "his son" in subpara-
5	graph (B) and inserting "the individual's
6	son'';
7	(II) in section 3306(c)(5)—
8	(i) by striking "his son" and inserting
9	"the individual's son"; and
10	(ii) by striking "his father" and in-
11	serting "the child's father";
12	(JJ) in section $3402(l)$ —
13	(i) by striking "he" each place it ap-
14	pears in paragraphs (2) and $(3)(A)$ and in-
14 15	serting "the employee"; and
15	serting "the employee"; and
15 16	serting "the employee"; and (ii) by striking "his taxable year"
15 16 17	serting "the employee"; and(ii) by striking "his taxable year"both places it appears in paragraph (3)(B)
15 16 17 18	serting "the employee"; and (ii) by striking "his taxable year" both places it appears in paragraph (3)(B) and inserting "the employee's taxable
15 16 17 18 19	<pre>serting "the employee"; and (ii) by striking "his taxable year" both places it appears in paragraph (3)(B) and inserting "the employee's taxable year";</pre>
15 16 17 18 19 20	 serting "the employee"; and (ii) by striking "his taxable year" both places it appears in paragraph (3)(B) and inserting "the employee's taxable year"; (KK) in section 4905(a), by striking "his
 15 16 17 18 19 20 21 	<pre>serting "the employee"; and</pre>

1	(MM) in section $6103(e)(1)(A)(ii)$, by
2	striking "him" and inserting "the individual";
3	(NN) in section 7448(a)(8), by striking
4	"his death" and inserting "the individual's
5	death'';
6	(OO) in subsections (d) and (n) of section
7	7448, by striking "his" each place it appears
8	and inserting "the individual's";
9	(PP) in section $7448(m)(1)(A)(i)$, by strik-
10	ing "he" and inserting "such judge or special
11	trial judge''; and
12	(QQ) in section 7448(q)—
13	(i) by striking "his" both places it ap-
14	pears and inserting "such judge's"; and
15	(ii) by striking "to bring himself" and
16	inserting "to come".

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