

118TH CONGRESS  
1ST SESSION

# H. R. 4326

To permit legally married same-sex couples to amend their filing status for income tax returns outside the statute of limitations, 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.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 23, 2023

Ms. CHU (for herself, Ms. BALINT, Mr. PANETTA, Ms. NORTON, Mr. KILDEE, Mr. BLUMENAUER, Mr. EVANS, Ms. MOORE of Wisconsin, Mr. BEYER, Ms. DELBENE, Mr. DAVIS of Illinois, Ms. SCHAKOWSKY, Mr. GREEN of Texas, and Ms. KAMLAGER-DOVE) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To permit legally married same-sex couples to amend their filing status for income tax returns outside the statute of limitations, 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.

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 “Promoting Respect for  
3 Individuals’ Dignity and Equality Act of 2023” or as the  
4 “PRIDE Act of 2023”.

5 **SEC. 2. EXTENSION OF PERIOD OF LIMITATION FOR CER-**  
6 **TAIN LEGALLY MARRIED COUPLES.**

7 (a) IN GENERAL.—In the case of an individual first  
8 treated as married for purposes of the Internal Revenue  
9 Code of 1986 by the application of the holdings of Rev-  
10 enue Ruling 2013–17—

11 (1) if such individual filed a return (other than  
12 a joint return) for a taxable year ending before Sep-  
13 tember 16, 2013, for which a joint return could have  
14 been made by the individual and the individual’s  
15 spouse but for the fact that such holdings were not  
16 effective at the time of filing, such return shall be  
17 treated as a separate return within the meaning of  
18 section 6013(b) of such Code and the time pre-  
19 scribed by section 6013(b)(2)(A) of such Code for  
20 filing a joint return after filing a separate return  
21 shall not expire before the date prescribed by law  
22 (including extensions) for filing the return of tax for  
23 the taxable year that includes the date of the enact-  
24 ment of this Act, and

25 (2) in the case of a joint return filed pursuant  
26 to paragraph (1)—

1 (A) the period of limitation prescribed by  
2 section 6511(a) of such Code for any such tax-  
3 able year shall be extended until the date pre-  
4 scribed by law (including extensions) for filing  
5 the return of tax for the taxable year that in-  
6 cludes the date of the enactment of this Act,  
7 and

8 (B) section 6511(b)(2) of such Code shall  
9 not apply to any claim of credit or refund with  
10 respect to such return.

11 (b) AMENDMENTS, ETC. RESTRICTED TO CHANGE IN  
12 MARITAL STATUS.—Subsection (a) shall apply only with  
13 respect to amendments to the return of tax, and claims  
14 for credit or refund, relating to a change in the marital  
15 status for purposes of the Internal Revenue Code of 1986  
16 of the individual.

17 **SEC. 3. RULES RELATING TO ALL LEGALLY MARRIED COU-**  
18 **PLES.**

19 (a) IN GENERAL.—The Internal Revenue Code of  
20 1986 is amended—

21 (1) in section 21(d)(2)—

22 (A) by striking “HIMSELF” in the heading  
23 and inserting “SELF”; and

24 (B) by striking “any husband and wife”  
25 and inserting “any married couple”;

1 (2) in section 22(e)(1)—

2 (A) by striking “husband and wife who  
3 live” and inserting “married couple who lives”;  
4 and

5 (B) by striking “the taxpayer and his  
6 spouse” and inserting “the taxpayer and the  
7 spouse of the taxpayer”;

8 (3) in section 38(c)(6)(A), by striking “husband  
9 or wife who files” and inserting “married individual  
10 who files”;

11 (4) in section 42(j)(5)(C), by striking clause (i)  
12 and inserting the following new clause:

13 “(i) MARRIED COUPLE TREATED AS 1  
14 PARTNER.—For purposes of subparagraph  
15 (B), individuals married to one another  
16 (and their estates) shall be treated as 1  
17 partner.”;

18 (5) in section 62(b)(3)—

19 (A) in subparagraph (A)—

20 (i) by striking “husband and wife who  
21 lived apart” and inserting “married couple  
22 who lived apart”; and

23 (ii) by striking “the taxpayer and his  
24 spouse” and inserting “the taxpayer and  
25 the spouse of the taxpayer”; and

1 (B) in subparagraph (D), by striking “hus-  
2 band and wife” and inserting “married couple”;  
3 (6) in section 121—

4 (A) in subsection (b)(2), by striking “hus-  
5 band and wife who make” and inserting “mar-  
6 ried couple who makes”; and

7 (B) in subsection (d)(1), by striking “hus-  
8 band and wife make” and inserting “married  
9 couple makes”;

10 (7) in section 165(h)(4)(B), by striking “hus-  
11 band and wife” and inserting “married couple”;

12 (8) in section 179(b)(4), by striking “a husband  
13 and wife filing” and inserting “individuals married  
14 to one another who file”;

15 (9) in section 213(d)(8), by striking “(relating  
16 to determination of status as husband and wife)”;

17 (10) in section 219(g)(4), by striking “A hus-  
18 band and wife” and inserting “Married individuals”;

19 (11) in section 274(b)(2)(B), by striking “hus-  
20 band and wife” and inserting “married couple”;

21 (12) in section 643(f), by striking “husband  
22 and wife” in the second sentence and inserting  
23 “married couple”;

24 (13) in section 761(f)—

1 (A) in paragraph (1), by striking “husband  
2 and wife” and inserting “married couple”; and

3 (B) in paragraph (2)(A), by striking “hus-  
4 band and wife” and inserting “married couple”;  
5 (14) in section 911—

6 (A) in subsection (b)(2), by striking sub-  
7 paragraph (C) and inserting the following new  
8 subparagraph:

9 “(C) TREATMENT OF COMMUNITY IN-  
10 COME.—In applying subparagraph (A) with re-  
11 spect to amounts received from services per-  
12 formed by a married individual which are com-  
13 munity income under community property laws  
14 applicable to such income, the aggregate  
15 amount which may be excludable from the gross  
16 income of such individual and such individual’s  
17 spouse under subsection (a)(1) for any taxable  
18 year shall equal the amount which would be so  
19 excludable if such amounts did not constitute  
20 community income.”; and

21 (B) in subsection (d)(9)(A), by striking  
22 “where a husband and wife each have” and in-  
23 serting “where both spouses have”;

1           (15) in section 1244(b)(2), by striking “a hus-  
2           band and wife filing a joint return for such year  
3           under section 6013” and inserting “a joint return”;

4           (16) in section 1272(a)(2)(D), by striking  
5           clause (iii) and inserting after clause (ii) the fol-  
6           lowing new clause:

7                           “(iii) TREATMENT OF A MARRIED  
8                           COUPLE.—For purposes of this subpara-  
9                           graph, a married couple shall be treated as  
10                          1 person. The preceding sentence shall not  
11                          apply where the spouses lived apart at all  
12                          times during the taxable year in which the  
13                          loan is made.”;

14           (17) in section 1313(c)(1), by striking “hus-  
15           band and wife” and inserting “spouses”;

16           (18) in section 1361(c)(1)(A)(i), by striking “a  
17           husband and wife” and inserting “a married cou-  
18           ple”;

19           (19) in section 2040(b), by striking “CERTAIN  
20           JOINT INTERESTS OF HUSBAND AND WIFE” in the  
21           heading and inserting “CERTAIN JOINT INTERESTS  
22           OF MARRIED COUPLE”;

23           (20) in section 2513—

24                           (A) by striking “**GIFT BY HUSBAND OR**  
25                           **WIFE TO THIRD PARTY**” in the heading and

1 inserting “**GIFT BY ONE SPOUSE TO THIRD**  
2 **PARTY**”; and

3 (B) by striking paragraph (1) of sub-  
4 section (a) and inserting before paragraph (2)  
5 the following new paragraph:

6 “(1) IN GENERAL.—A gift made by one indi-  
7 vidual to any person other than such individual’s  
8 spouse shall, for the purposes of this chapter, be  
9 considered as made one-half by the individual and  
10 one-half by such individual’s spouse, but only if at  
11 the time of the gift each spouse is a citizen or resi-  
12 dent of the United States. This paragraph shall not  
13 apply with respect to a gift by an individual of an  
14 interest in property if such individual creates in the  
15 individual’s spouse a general power of appointment,  
16 as defined in section 2514(c), over such interest. For  
17 purposes of this section, an individual shall be con-  
18 sidered as the spouse of another only if the indi-  
19 vidual is married to the individual’s spouse at the  
20 time of the gift and does not remarry during the re-  
21 mainder of the calendar year.”;

22 (21) in section 2516—

23 (A) by striking “his or her” in paragraph  
24 (1);



1 (B) by striking “Where a husband and  
2 wife enter” and inserting the following:

3 “(a) IN GENERAL.—Where a married couple enters”;  
4 and

5 (C) by adding at the end the following new  
6 subsection:

7 “(b) SPOUSE.—For purposes of this section, if the  
8 spouses referred to are divorced, wherever appropriate to  
9 the meaning of this section, the term ‘spouse’ shall read  
10 ‘former spouse.’”;

11 (22) in section 5733(d), by striking paragraph  
12 (2) and inserting after paragraph (1) the following  
13 new paragraph:

14 “(2) a spouse succeeding to the business of a  
15 living spouse;”;

16 (23) in section 6013—

17 (A) by striking “**JOINT RETURNS OF IN-**  
18 **COME TAX BY HUSBAND AND WIFE**” in the  
19 heading and inserting “**JOINT RETURNS OF**  
20 **INCOME TAX BY A MARRIED COUPLE**”;

21 (B) in subsection (a), in the matter pre-  
22 ceding paragraph (1), by striking “husband and  
23 wife” and inserting “married couple”;

1 (C) in subsection (a)(1), by striking “ei-  
2 ther the husband or wife” and inserting “either  
3 spouse”;

4 (D) in subsection (a)(2)—

5 (i) in the first sentence, by striking  
6 “husband and wife” and inserting  
7 “spouses”; and

8 (ii) in the second sentence, by striking  
9 “his taxable year” and inserting “such  
10 spouse’s taxable year”;

11 (E) in subsection (a)(3)—

12 (i) in the first sentence, by striking  
13 “his executor or administrator” and insert-  
14 ing “the decedent’s executor or adminis-  
15 trator”;

16 (ii) in the first sentence, by striking  
17 “with respect to both himself and the dece-  
18 dent” and inserting “with respect to both  
19 the surviving spouse and the decedent”;  
20 and

21 (iii) in the second sentence, by strik-  
22 ing “constitute his separate return” and  
23 inserting “constitute the survivor’s sepa-  
24 rate return”;

1 (F) in subsection (b), by striking para-  
2 graph (1) and inserting the following new para-  
3 graph:

4 “(1) IN GENERAL.—Except as provided in para-  
5 graph (2), if an individual has filed a separate re-  
6 turn for a taxable year for which a joint return  
7 could have been made by the individual and the indi-  
8 vidual’s spouse under subsection (a) and the time  
9 prescribed by law for filing the return for such tax-  
10 able year has expired, such individual and such  
11 spouse may nevertheless make a joint return for  
12 such taxable year. A joint return filed under this  
13 subsection shall constitute the return of the indi-  
14 vidual and the individual’s spouse for such taxable  
15 year, and all payments, credits, refunds, or other re-  
16 payments made or allowed with respect to the sepa-  
17 rate return of either spouse for such taxable year  
18 shall be taken into account in determining the extent  
19 to which the tax based upon the joint return has  
20 been paid. If a joint return is made under this sub-  
21 section, any election (other than the election to file  
22 a separate return) made by either spouse in a sepa-  
23 rate return for such taxable year with respect to the  
24 treatment of any income, deduction, or credit of  
25 such spouse shall not be changed in the making of

1 the joint return where such election would have been  
2 irrevocable if the joint return had not been made. If  
3 a joint return is made under this subsection after  
4 the death of either spouse, such return with respect  
5 to the decedent can be made only by the decedent's  
6 executor or administrator.”;

7 (G) in subsection (e), by striking “husband  
8 and wife” and inserting “spouses”;

9 (H) in subsection (d)(1), by striking “as  
10 husband and wife” and inserting “as married”;

11 (I) in subsection (d)(2), by striking “his  
12 spouse” and inserting “the spouse of the indi-  
13 vidual”;

14 (J) in subsection (f)(2)(B), by striking  
15 “such individual, his spouse, and his estate  
16 shall be determined as if he were alive” and in-  
17 serting “such individual, the individual's  
18 spouse, and the individual's estate shall be de-  
19 termined as if the individual were alive”; and

20 (K) in subsection (f)(3)—

21 (i) in subparagraph (A), by striking  
22 “for which he is entitled” and inserting  
23 “for which such member is entitled”; and

1 (ii) in subparagraph (B), by striking  
2 “for which he is entitled” and inserting  
3 “for which such employee is entitled”;

4 (24) in section 6014(b), by striking “husband  
5 and wife” in the second sentence and inserting “a  
6 married couple”;

7 (25) in section 6017, by striking “husband and  
8 wife” and inserting “married couple”;

9 (26) in section 6096(a), by striking “of hus-  
10 band and wife having” and inserting “reporting”;

11 (27) in section 6166(b)(2), by striking subpara-  
12 graph (B) and inserting the following new subpara-  
13 graph:

14 “(B) CERTAIN INTERESTS HELD BY MAR-  
15 RIED COUPLE.—Stock or a partnership interest  
16 which—

17 “(i) is community property of a mar-  
18 ried couple (or the income from which is  
19 community income) under the applicable  
20 community property law of a State, or

21 “(ii) is held by a married couple as  
22 joint tenants, tenants by the entirety, or  
23 tenants in common,

24 shall be treated as owned by 1 shareholder or  
25 1 partner, as the case may be.”;

1 (28) in section 6212(b)(2)—

2 (A) by striking “return filed by husband  
3 and wife” and inserting “return”; and

4 (B) by striking “his last known address”  
5 and inserting “the last known address of such  
6 spouse”;

7 (29) in section 7428(c)(2)(A), by striking “hus-  
8 band and wife” and inserting “married couple”;

9 (30) in section 7701(a)—

10 (A) by striking paragraph (17); and

11 (B) in paragraph (38), by striking “hus-  
12 band and wife” and inserting “married couple”;  
13 and

14 (31) in section 7872(f), by striking paragraph  
15 (7) and inserting the following new paragraph:

16 “(7) MARRIED COUPLE TREATED AS 1 PER-  
17 SON.—A married couple shall be treated as 1 per-  
18 son.”.

19 (b) CONFORMING AMENDMENTS.—

20 (1) The table of sections for subchapter B of  
21 chapter 12 of the Internal Revenue Code of 1986 is  
22 amended by striking the item relating to section  
23 2513 and inserting the following new item:

“Sec. 2513. Gift by spouse to third party.”.

24 (2) The table of sections for subpart B of part  
25 II of subchapter A of chapter 61 of such Code is

1 amended by striking the item relating to section  
2 6013 and inserting the following new item:

“Sec. 6013. Joint returns of income tax by a married couple.”.

3 **SEC. 4. RULES RELATING TO THE GENDER OF SPOUSES,**  
4 **ETC.**

5 (a) IN GENERAL.—The following provisions of the In-  
6 ternal Revenue Code of 1986 are each amended by strik-  
7 ing “his spouse” each place it appears and inserting “the  
8 individual’s spouse”:

- 9 (1) Subsections (a)(1) and (d) of section 1.
- 10 (2) Section 2(b)(2)(A).
- 11 (3) Subsections (d)(1)(B) and (e)(3) of section  
12 21.
- 13 (4) Section 36(c)(5).
- 14 (5) Section 71(b)(1)(C).
- 15 (6) Section 179(d)(2)(A).
- 16 (7) Section 318(a)(1)(A)(i).
- 17 (8) Section 408(d)(6).
- 18 (9) Section 469(i)(5)(B)(ii).
- 19 (10) Section 507(d)(2)(B)(iii).
- 20 (11) Clauses (ii) and (iii) of section  
21 613A(c)(8)(D).
- 22 (12) Section 672(e)(2).
- 23 (13) Section 704(e)(2).
- 24 (14) Subparagraphs (A) and (B)(ii) of section  
25 911(c)(3).

1 (15) Section 1235(c)(2).

2 (16) Section 1563(e)(5).

3 (17) Section 3121(b)(3)(B).

4 (18) Section 4946(d).

5 (19) Section 4975(e)(6).

6 (20) Subparagraphs (A)(iv) and (B) of section  
7 6012(a)(1).

8 (21) Section 7703(a).

9 (b) CONFORMING AMENDMENTS.—

10 (1) The following provisions of the Internal  
11 Revenue Code of 1986 are each amended by striking  
12 “his spouse” each place it appears and inserting  
13 “the taxpayer’s spouse”:

14 (A) Section 2(a)(2)(B).

15 (B) Subparagraphs (B) and (C) of section  
16 2(b)(2).

17 (C) Paragraphs (2) and (6)(A) of section  
18 21(e).

19 (D) Section 36B(e)(1).

20 (E) Section 63(e)(3)(B).

21 (F) Section 86(c)(1)(C)(ii).

22 (G) Section 105(e)(1).

23 (H) Section 135(d)(3).

24 (I) Section 151(b).



1 (J) Subsections (a) and (d)(7) of section  
2 213.

3 (K) Section 1233(e)(2)(C).

4 (L) Section 1239(b)(2).

5 (M) Section 6504(2).

6 (2) The following provisions of the Internal  
7 Revenue Code of 1986 are each amended by striking  
8 “his spouse” each place it appears and inserting  
9 “the employee’s spouse”:

10 (A) Section 132(m)(1).

11 (B) Section 401(h)(6).

12 (C) Section 3402(l)(3).

13 (3) The following provisions of the Internal  
14 Revenue Code of 1986 are each amended by striking  
15 “his taxable year” each place it appears and insert-  
16 ing “the individual’s taxable year”:

17 (A) Section 2(b)(1).

18 (B) Section 7703(a)(1).

19 (4) 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 taxpayer’s taxable year”:

23 (A) Subparagraphs (B) and (C) of section  
24 2(b)(2) (as amended by paragraph (1)(B)).

25 (B) Section 63(f)(1)(A).

1           (5) The following provisions of the Internal  
2 Revenue Code of 1986 are each amended by striking  
3 “his home” and inserting “the individual’s home”:

4           (A) Section 2(b)(1)(A).

5           (B) Section 21(e)(4)(A)(i).

6           (C) Section 7703(b)(1).

7           (6) The Internal Revenue Code of 1986, as  
8 amended by this section, is amended—

9           (A) in section 2(a)(1)(A), by striking “his  
10 two taxable years” and inserting “the tax-  
11 payer’s two taxable years”;

12           (B) in section 2(a)(1)(B), by striking “his  
13 home” and inserting “the taxpayer’s home”;

14           (C) in paragraphs (1)(A) and (2)(A) of  
15 section 63(f), by striking “for himself if he”  
16 both places it appears and inserting “for the  
17 taxpayer if the taxpayer”;

18           (D) in section 63(f)(4), by striking “his”  
19 both places it appears and inserting “the indi-  
20 vidual’s”;

21           (E) in section 105(b)—

22           (i) by striking “his spouse, his de-  
23 pendents” and inserting “the taxpayer’s  
24 spouse, the taxpayer’s dependents”; and

25           (ii) by striking “by him”;

1 (F) in the heading of section 119(a), by  
2 striking “, HIS SPOUSE, AND HIS DEPEND-  
3 ENTS” and inserting “AND THE EMPLOYEE’S  
4 SPOUSE AND DEPENDENTS”;

5 (G) in section 119(a), by striking “him, his  
6 spouse, or any of his dependents by or on be-  
7 half of his employer” and inserting “the em-  
8 ployee or the employee’s spouse or dependents  
9 by or on behalf of the employer of the em-  
10 ployee”;

11 (H) in section 119(a)(2), by striking “his”  
12 both places it appears and inserting “the em-  
13 ployee’s”;

14 (I) in section 119(d)(3)(B), by striking  
15 “his spouse, and any of his dependents” and in-  
16 serting “the employee’s spouse, and any of the  
17 employee’s dependents”;

18 (J) in section 129(b)(2), by striking “him-  
19 self” and inserting “the spouse’s self”;

20 (K) in section 170(b)(1)(F)(iii)—

21 (i) by striking “his spouse” and in-  
22 serting “the spouse of such donor”; and

23 (ii) by striking “his death or after the  
24 death of his surviving spouse if she” and  
25 inserting “the death of the donor or after

1 the death of the donor’s surviving spouse if  
2 such surviving spouse”;

3 (L) in section 213(c)(1)—

4 (i) by striking “his estate” and insert-  
5 ing “the estate of the taxpayer”; and

6 (ii) by striking “his death” and insert-  
7 ing “the death of the taxpayer”;

8 (M) in section 213(d)(7), by striking “he”  
9 and inserting “the taxpayer”;

10 (N) in section 217(g)—

11 (i) by striking “, his spouse, or his de-  
12 pendents” in paragraph (2) and inserting  
13 “or the spouse or dependents of such mem-  
14 ber”;

15 (ii) by striking “his dependents” in  
16 paragraph (3) and inserting “dependents”;  
17 and

18 (iii) by striking “his spouse” each  
19 place it appears in paragraph (3) and in-  
20 serting “the member’s spouse”;

21 (O) in section 217(i)(3)(A), by striking  
22 “his”;

23 (P) in section 267(c), by striking “his”  
24 each place it appears and inserting “the individ-  
25 ual’s”;

1           (Q) in section 318(a)(1)(A)(ii), by striking  
2           “his” and inserting “the individual’s”;

3           (R) in section 402(l)(4)(D), by striking “,  
4           his spouse, and dependents” and inserting “and  
5           the spouse and dependents of such officer”;

6           (S) in section 415(l)(2)(B), by striking “,  
7           his spouse, or his dependents” and inserting  
8           “or the participant’s spouse or dependents”;

9           (T) in section 420(f)(6)(A), by striking  
10          “his covered spouse and dependents” each place  
11          it appears and inserting “the covered spouse  
12          and dependents of such retiree”;

13          (U) in section 424(d)(1), by striking “his”  
14          and inserting “the individual’s”;

15          (V) in section 544(a)(2), by striking “his”  
16          each place it appears and inserting “the individ-  
17          ual’s”;

18          (W) in section 911(c)(3), by striking  
19          “him” each place it appears in subparagraphs  
20          (A) and (B)(ii) and inserting “the individual”;

21          (X) in section 1015(d)(3), by striking “his  
22          spouse” and inserting “the donor’s spouse”;

23          (Y) in section 1563(e)—

24                 (i) by striking “his children” both  
25                 places it appears in paragraphs (5)(D) and

1 (6)(A) and inserting “the individual’s chil-  
2 dren”; and

3 (ii) by striking “his parents” both  
4 places it appears in subparagraphs (A) and  
5 (B) of paragraph (6) and inserting “the  
6 individual’s parents”;

7 (Z) in section 1563(f)(2)(B), by striking  
8 “him” and inserting “the individual”;

9 (AA) in section 2012(c), by striking “his  
10 spouse” and inserting “the decedent’s spouse”;

11 (BB) in section 2032A(e)(10), by striking  
12 “his surviving spouse” and inserting “the dece-  
13 dent’s surviving spouse”;

14 (CC) in section 2035(b)—

15 (i) by striking “his estate” and insert-  
16 ing “the decedent’s estate”; and

17 (ii) by striking “his spouse” and in-  
18 serting “the decedent’s spouse”;

19 (DD) in subsections (a) and (b)(5) of sec-  
20 tion 2056, by striking “his”;

21 (EE) in section 2523(b)—

22 (i) by striking “(or his heirs or as-  
23 signs) or such person (or his heirs or as-  
24 signs)” in paragraph (1) and inserting

1 “(or the donor’s heirs or assigns) or such  
2 person (or such person’s heirs or assigns)”;

3 (ii) by striking “himself” in para-  
4 graph (1) and inserting “the donor’s self”;

5 (iii) by striking “he” in paragraph (2)  
6 and inserting “the donor”; and

7 (iv) by striking “him” each place it  
8 appears in the matter following paragraph  
9 (2) and inserting “the donor”;

10 (FF) in section 2523(d), by striking “him-  
11 self” and inserting “the donor’s self”;

12 (GG) in section 2523(e), by striking “his  
13 spouse” and inserting “the donor’s spouse”;

14 (HH) in section 3121(b)(3)—

15 (i) by striking “his father” in sub-  
16 paragraph (A) and inserting “the child’s  
17 father”;

18 (ii) by striking “his father” in sub-  
19 paragraph (B) and inserting “the individ-  
20 ual’s father”; and

21 (iii) by striking “his son” in subpara-  
22 graph (B) and inserting “the individual’s  
23 son”;

24 (II) in section 3306(c)(5)—

1 (i) by striking “his son” and inserting  
2 “the individual’s son”; and

3 (ii) by striking “his father” and in-  
4 sserting “the child’s father”;  
5 (JJ) in section 3402(l)—

6 (i) by striking “he” each place it ap-  
7 pears in paragraphs (2) and (3)(A) and in-  
8 sserting “the employee”; and

9 (ii) by striking “his taxable year”  
10 both places it appears in paragraph (3)(B)  
11 and inserting “the employee’s taxable  
12 year”;

13 (KK) in section 4905(a), by striking “his  
14 spouse” and inserting “such person’s spouse”;

15 (LL) in section 6046(c), by striking “his”  
16 both places it appears and inserting “the indi-  
17 vidual’s”;

18 (MM) in section 6103(e)(1)(A)(ii), by  
19 striking “him” and inserting “the individual”;

20 (NN) in section 7448(a)(8), by striking  
21 “his death” and inserting “the individual’s  
22 death”;

23 (OO) in subsections (d) and (n) of section  
24 7448, by striking “his” each place it appears  
25 and inserting “the individual’s”;



1 (PP) in section 7448(m)(1)(A)(i), by strik-  
2 ing “he” and inserting “such judge or special  
3 trial judge”; and

4 (QQ) in section 7448(q)—

5 (i) by striking “his” both places it ap-  
6 pears and inserting “such judge’s”; and

7 (ii) by striking “to bring himself” and  
8 inserting “to come”.

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