

119TH CONGRESS
1ST SESSION

H. R. 4163

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.

IN THE HOUSE OF REPRESENTATIVES

JUNE 26, 2025

Ms. CHU (for herself, Ms. BALINT, Ms. DELBENE, Mr. KRISHNAMOORTHY, Mr. DOGGETT, Mr. CLEAVER, Ms. LEE of Pennsylvania, Mr. FROST, Ms. NORTON, Ms. SCHAKOWSKY, Mr. SHERMAN, Ms. MOORE of Wisconsin, Ms. MCCLELLAN, Ms. HOULAHAN, Mrs. MCIVER, Ms. CLARKE of New York, Mrs. RAMIREZ, Ms. TOKUDA, Mr. GOLDMAN of New York, Ms. SCANLON, Mrs. FOUSHEE, Mr. MORELLE, Ms. GARCIA of Texas, Mr. GARCIA of California, Ms. OMAR, Mr. SMITH of Washington, Mr. GOTTHEIMER, Mr. TONKO, Mr. CASE, Mr. MCGOVERN, Ms. TLAIB, Mr. NEGUSE, Mr. BEYER, Mr. DAVID SCOTT of Georgia, Ms. UNDERWOOD, Mr. DAVIS of Illinois, Mr. SCHNEIDER, Ms. RANDALL, Ms. PETTERSEN, Mrs. FLETCHER, Mr. GOMEZ, Ms. SCHRIER, Mr. GARCÍA of Illinois, Ms. TITUS, Mr. THANEDAR, Mr. CASTRO of Texas, Mr. PANETTA, Mr. TAKANO, Ms. CASTOR of Florida, Ms. KAMLAGER-DOVE, Ms. SALINAS, Mr. JOHNSON of Georgia, Mr. MAGAZINER, Mr. MENENDEZ, Ms. VELÁZQUEZ, Mr. CARBAJAL, Ms. MATSUI, Ms. LOFGREN, Ms. HOYLE of Oregon, Ms. WASSERMAN SCHULTZ, Mr. RASKIN, Ms. JACOBS, Mr. LARSON of Connecticut, Ms. SÁNCHEZ, Mr. NADLER, and Ms. OCASIO-CORTEZ) introduced the following bill; which was referred to the Committee on Ways and Means

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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Promoting Respect for
 5 Individuals’ Dignity and Equality Act of 2025” or as the
 6 “PRIDE Act of 2025”.

7 **SEC. 2. EXTENSION OF PERIOD OF LIMITATION FOR CER-**
 8 **TAIN LEGALLY MARRIED COUPLES.**

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

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

1 (including extensions) for filing the return of tax for
2 the taxable year that includes the date of the enact-
3 ment of this Act, and

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

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

13 (B) section 6511(b)(2) of such Code shall
14 not apply to any claim of credit or refund with
15 respect to such return.

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

22 **SEC. 3. RULES RELATING TO ALL LEGALLY MARRIED COU-**
23 **PLES.**

24 (a) IN GENERAL.—The Internal Revenue Code of
25 1986 is amended—

1 (1) in section 21(d)(2)—

2 (A) by striking “HIMSELF” in the heading
3 and inserting “SELF”; and

4 (B) by striking “any husband and wife”
5 and inserting “any married couple”;

6 (2) in section 22(e)(1)—

7 (A) by striking “husband and wife who
8 live” and inserting “married couple who live”;
9 and

10 (B) by striking “the taxpayer and his
11 spouse” and inserting “the taxpayer and the
12 spouse of the taxpayer”;

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

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

18 “(i) MARRIED COUPLE TREATED AS 1
19 PARTNER.—For purposes of subparagraph
20 (B), individuals married to one another
21 (and their estates) shall be treated as 1
22 partner.”;

23 (5) in section 62(b)(3)—

24 (A) in subparagraph (A)—

1 (i) by striking “husband and wife who
2 lived apart” and inserting “married couple
3 who lived apart”; and

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

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

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

13 (B) in subsection (d)(1), by striking “hus-
14 band and wife make” and inserting “married
15 couple makes”;

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

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

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

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

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

3 (12) in section 643(f), by striking “husband
4 and wife” in the second sentence and inserting
5 “married couple”;

6 (13) in section 761(f)—

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

9 (B) in paragraph (2)(A), by striking “hus-
10 band and wife” and inserting “married couple”;

11 (14) in section 911—

12 (A) in subsection (b)(2), by striking sub-
13 paragraph (C) and inserting the following new
14 subparagraph:

15 “(C) TREATMENT OF COMMUNITY IN-
16 COME.—In applying subparagraph (A) with re-
17 spect to amounts received from services per-
18 formed by a married individual which are com-
19 munity income under community property laws
20 applicable to such income, the aggregate
21 amount which may be excludable from the gross
22 income of such individual and such individual’s
23 spouse under subsection (a)(1) for any taxable
24 year shall equal the amount which would be so

1 excludable if such amounts did not constitute
2 community income.”; and

3 (B) in subsection (d)(9)(A), by striking
4 “where a husband and wife each have” and in-
5 serting “where each spouse has”;

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

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

12 “(iii) TREATMENT OF A MARRIED
13 COUPLE.—For purposes of this subpara-
14 graph, a married couple shall be treated as
15 1 person. The preceding sentence shall not
16 apply where the spouses lived apart at all
17 times during the taxable year in which the
18 loan is made.”;

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

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

24 (19) in section 2040(b), by striking “CERTAIN
25 JOINT INTERESTS OF HUSBAND AND WIFE” in the

1 heading and inserting “CERTAIN JOINT INTERESTS
2 OF MARRIED COUPLE”;

3 (20) in section 2513—

4 (A) by striking “**GIFT BY HUSBAND OR**
5 **WIFE TO THIRD PARTY**” in the heading and
6 inserting “**GIFT BY ONE SPOUSE TO THIRD**
7 **PARTY**”; and

8 (B) by striking paragraph (1) of sub-
9 section (a) and inserting before paragraph (2)
10 the following new paragraph:

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

1 time of the gift and does not remarry during the re-
 2 mainder of the calendar year.”;

3 (21) in section 2516—

4 (A) by striking “his or her” in paragraph
 5 (1);

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

8 “(a) IN GENERAL.—Where a married couple enters”;
 9 and

10 (C) by adding at the end the following new
 11 subsection:

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

16 (22) in section 5733(d), by striking paragraph
 17 (2) and inserting after paragraph (1) the following
 18 new paragraph:

19 “(2) a spouse succeeding to the business of a
 20 living spouse;”;

21 (23) in section 6013—

22 (A) by striking “**JOINT RETURNS OF IN-**
 23 **COME TAX BY HUSBAND AND WIFE**” in the
 24 heading and inserting “**JOINT RETURNS OF**
 25 **INCOME TAX BY A MARRIED COUPLE**”;

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

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

7 (D) in subsection (a)(2)—

8 (i) in the first sentence, by striking
9 “husband and wife” and inserting
10 “spouses”; and

11 (ii) in the second sentence, by striking
12 “his taxable year” and inserting “such
13 spouse’s taxable year”;

14 (E) in subsection (a)(3)—

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

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

24 (iii) in the second sentence, by strik-
25 ing “constitute his separate return” and

1 inserting “constitute the survivor’s sepa-
2 rate return”;

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

6 “(1) IN GENERAL.—Except as provided in para-
7 graph (2), if an individual has filed a separate re-
8 turn for a taxable year for which a joint return
9 could have been made by the individual and the indi-
10 vidual’s spouse under subsection (a) and the time
11 prescribed by law for filing the return for such tax-
12 able year has expired, such individual and such
13 spouse may nevertheless make a joint return for
14 such taxable year. A joint return filed under this
15 subsection shall constitute the return of the indi-
16 vidual and the individual’s spouse for such taxable
17 year, and all payments, credits, refunds, or other re-
18 payments made or allowed with respect to the sepa-
19 rate return of either spouse for such taxable year
20 shall be taken into account in determining the extent
21 to which the tax based upon the joint return has
22 been paid. If a joint return is made under this sub-
23 section, any election (other than the election to file
24 a separate return) made by either spouse in a sepa-
25 rate return for such taxable year with respect to the

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

9 (G) in subsection (c), by striking “husband
10 and wife” and inserting “spouses”;

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

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

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

22 (K) in subsection (f)(3)—

23 (i) in subparagraph (A), by striking
24 “for which he is entitled” and inserting
25 “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” in the second sentence and inserting “married
9 couple”;

10 (26) in section 6096(a), by striking “of hus-
11 band and wife having” in the second sentence and
12 inserting “reporting”;

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

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

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

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

1 shall be treated as owned by 1 shareholder or
 2 1 partner, as the case may be.”;

3 (28) in section 6212(b)(2)—

4 (A) by striking “return filed by husband
 5 and wife” and inserting “return”; and

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

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

11 (30) in section 7701(a)—

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

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

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

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

21 (b) CONFORMING AMENDMENTS.—

22 (1) The table of sections for subchapter B of
 23 chapter 12 of the Internal Revenue Code of 1986 is
 24 amended by striking the item relating to section
 25 2513 and inserting the following new item:

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

1 (2) The table of sections for subpart B of part
 2 II of subchapter A of chapter 61 of such Code is
 3 amended by striking the item relating to section
 4 6013 and inserting the following new item:

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

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

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

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

1 (13) Subparagraphs (A) and (B)(ii) of section
2 911(c)(3).

3 (14) Section 1235(c)(2).

4 (15) Section 1563(e)(5).

5 (16) Section 3121(b)(3)(B).

6 (17) Section 4946(d).

7 (18) Section 4975(e)(6).

8 (19) Subparagraphs (A)(iv) and (B) of section
9 6012(a)(1).

10 (20) Paragraphs (1) and (2) of section 7703(a).

11 (b) CONFORMING AMENDMENTS.—

12 (1) 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 taxpayer’s spouse”:

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

17 (B) Subparagraphs (B) and (C) of section
18 2(b)(2).

19 (C) Paragraphs (2) and (6)(A) of section
20 21(e).

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

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

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

24 (G) Section 105(c)(1).

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

1 (I) Section 151(b).

2 (J) Subsections (a) and (d)(7) of section
3 213.

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

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

6 (M) Section 6504(2).

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

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

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

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

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

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

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

20 (4) The following provisions of the Internal
21 Revenue Code of 1986 are each amended by striking
22 “his taxable year” each place it appears and insert-
23 ing “the taxpayer’s taxable year”:

24 (A) Subparagraphs (B) and (C) of section

25 2(b)(2) (as amended by paragraph (1)(B)).

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

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

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

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

7 (C) Section 7703(b)(1).

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

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

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

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

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

22 (E) in section 105(b)—

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

1 (ii) by striking “by him”;

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

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

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

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

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

21 (K) in section 170(b)(1)(F)(iii)—

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

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

1 inserting “the death of the donor or after
2 the death of the donor’s surviving spouse if
3 such surviving spouse”;

4 (L) in section 213(c)(1)—

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

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

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

11 (N) in section 217(g)—

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

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

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

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

24 (P) in section 267(c)—

- 1 (i) by striking “his” each place it ap-
2 pears and inserting “the individual’s”; and
3 (ii) by striking “by him” in paragraph
4 (5) and inserting “by the individual”;
5 (Q) in section 318(a)(1)(A)(ii), by striking
6 “his” and inserting “the individual’s”;
7 (R) in section 402(l)(4)(D), by striking “,
8 his spouse, and dependents” and inserting “and
9 the spouse and dependents of such officer”;
10 (S) in section 415(l)(2)(B), by striking “,
11 his spouse, or his dependents” and inserting
12 “or the participant’s spouse or dependents”;
13 (T) in section 420(f)(6)(A), by striking
14 “his covered spouse and dependents” each place
15 it appears and inserting “the covered spouse
16 and dependents of such retiree”;
17 (U) in section 424(d)(1), by striking “his”
18 and inserting “the individual’s”;
19 (V) in section 544(a)(2), by striking “his”
20 each place it appears and inserting “the individ-
21 ual’s”;
22 (W) in section 911(c)(3), by striking
23 “him” each place it appears in subparagraphs
24 (A) and (B)(ii) and inserting “the individual”;

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

3 (Y) in section 1563(e)—

4 (i) by striking “his children” both
5 places it appears in paragraphs (5)(D) and
6 (6)(A) and inserting “the individual’s chil-
7 dren”; and

8 (ii) by striking “his parents” both
9 places it appears in subparagraphs (A) and
10 (B) of paragraph (6) and inserting “the
11 individual’s parents”; and

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

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

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

19 (CC) in section 2035(b)—

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

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

1 (DD) in subsections (a) and (b)(5) of sec-
2 tion 2056, by striking “his surviving spouse”
3 and inserting “the decedent’s surviving spouse”;

4 (EE) in section 2523(b)—

5 (i) by striking “(or his heirs or as-
6 signs) or such person (or his heirs or as-
7 signs)” in paragraph (1) and inserting
8 “(or the donor’s heirs or assigns) or such
9 person (or such person’s heirs or assigns)”;

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

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

14 (iv) by striking “him” each place it
15 appears in the matter following paragraph
16 (2) and inserting “the donor”;

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

19 (GG) in section 2523(e), by striking “his
20 spouse” and inserting “the donee spouse”;

21 (HH) in section 3121(b)(3)—

22 (i) by striking “his father” in sub-
23 paragraph (A) and inserting “the child’s
24 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-
15 serting “the employee”; and

16 (ii) by striking “his taxable year”
17 both places it appears in paragraph (3)(B)
18 and inserting “the employee’s taxable
19 year”;

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

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

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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