

**Your JCPenney  
Gold Card Program Booklet  
For Former Associates**

**Effective January 1, 2008**

Although at the present time the corporation expects to continue the Program, the Program can be amended or terminated at any time, with or without prior notice or approval by participants, or anyone claiming benefits through a participant. This booklet summarizes the provisions of the Gold Card Program and replaces and supersedes any prior communication you received about the JCPenney discount privilege.

## **SPEAK ANOTHER LANGUAGE?**

If you need help translating the information contained in this booklet into a language you speak more fluently, call PowerLine at 1-888-890-8900 (and say Help) to speak with a specialist. You'll be connected to the Language Line interpreter from your choice of approximately 140 different languages.

Key terms indicated by italic type are defined in the **Key Terms** section.

## GOLD CARD PROGRAM

The Gold Card Program (“Program”) rewards you for your service if you meet the specific eligibility criteria. The Program provides you with discount privileges on certain merchandise purchases and services. It’s a special privilege and a value for you and your family.

Official Plan Name	Common Names of the Plan
Gold Card Program	Associate Discount, Discount Plan, Discount Card, Discount Privilege, Gold Card, Discount, Retiree Discount

## HOW THE GOLD CARD PROGRAM WORKS

You may use the Gold Card to purchase certain merchandise and services at a discounted price for your own use and to buy gifts or merchandise to be shared with others, subject to certain limitations and restrictions described later in this booklet. The discount is taken off the retail price, including any marked-down sale price that is offered to customers for each item. For catalog referral purchases, the discount is taken off the advertised price that would be available to any customer making the identical purchase at the same time.

- **JCPenney** – Show your Gold Card before the sales Associate rings up your purchase. Your spouse will need to present a valid spouse Gold Card. The spouse card is available by calling PowerLine. You or your spouse may also be required to show a driver’s license or other photo ID for positive identification.
- **Catalog** – When placing your order by telephone, inform the catalog operator that you are eligible for the Gold Card discount. When picking up your catalog order in person, you may be required to show your Gold Card.

- **jcpenny.com** – When prompted on the Order Confirmation page in the “Special Instruction” field, enter the ten-digit Gold Card number printed on your card.

## **WHO IS ELIGIBLE FOR THE JCPENNEY GOLD CARD**

The corporation rewards qualifying former Associates with eligibility to participate in the Gold Card Program. You are eligible if on your separation date:

### **Former Associates - JCPenney**

- **Former Associates** – You have at least 10 years of total service with the corporation or any of its participating employers; **and** your age plus your years of total service are equal to, or greater than, 65.
- **Disabled Former Associates** – Associates who have at least 10 years of total service and are Social Security disabled.
- **Spouse** – Once you are eligible for the Gold Card, your spouse may take advantage of this privilege as well. If you die, your surviving spouse remains eligible for the Gold Card. However, if your surviving spouse remarries, the new spouse is not eligible for the Gold Card. If you divorce your spouse, your spouse loses eligibility for the Gold Card. If your spouse dies, or you divorce your spouse and then you remarry, your new spouse is eligible for a Gold Card.
- **Children** – Once you are eligible for the Gold Card, your children may take advantage of this privilege as well. If you divorce your spouse, children that are not your dependents will lose eligibility for the Gold Card. If you remarry, children of your new spouse would also be eligible for the Gold Card. Children also lose eligibility for the Gold Card once they no longer meet the age or eligibility requirements for children.

Gold Card discount privileges are not extended to anyone whose employment ends because of an involuntary separation from service due to a summary dismissal as defined in the corporation’s policies and procedures, including resignation in lieu thereof.

**Note:**

**Domestic Partners and same gender spouses are not eligible for the Gold Card due to Federal legal requirements.**

In addition, certain former drugstore Associates who meet specific eligibility criteria have the ability to participate in the Gold Card Program. You are eligible if:

**Former Associates - Drugstore**

- At the close of the sale of Eckerd Corporation on July 31, 2004, Eckerd advised that you had an Eckerd Retiree Discount Card; **or**
- You were a drugstore Associate on July 31, 2004 **and**,
  - You were age 55 with at least 10 years of service **or**,
  - You were disabled under the Eckerd Long Term Disability Plan and had at least 10 years of service **or**,
  - You had at least 20 years of service.

**Spouse** – Once you qualify for the Gold Card, your spouse may take advantage of this privilege as well. If you die, your surviving spouse remains eligible for the Gold Card. However, if your spouse remarries, the new spouse is not eligible for the Gold Card. If you divorce your spouse, your spouse loses eligibility for the Gold Card.

**Note:**

**Domestic Partners and same gender spouses are not eligible for the Gold Card due to Federal legal requirements.**

**Children of former drugstore Associates are also not eligible for the Gold Card.**

See the **CLAIMS PROCEDURES** section later in this booklet if you believe you should have received a Gold Card.

## **PURCHASES THAT QUALIFY FOR THE DISCOUNTS**

JCPenney Stores Retail subdivisions	20%
Retail Exceptions	
Entity 47 – Furniture (all subs)	10%
Sub 780 – Small Appliances	10%
Sub 864 – Personal Care	10%
Sub 869 – Floor Care	10%
Sub 343 – Infant Furniture	10%
Styling Salon Products and Service	15%
Optical	15%
Portrait Studio	15%
Catalog/Internet (JCPenney.com)	20%
Catalog Exceptions	
Sub 343 – Infant Furniture & Strollers	10%
Sub 780 – Small Appliances	10%
Sub 864 – Personal Care	10%
Sub 869 – Floor Care	10%
Sub 775 – Decorative Furniture	10%
Entity 47 – Furniture (all subs)	10%
Direct Only Subdivisions	
Sub 857 – Major Appliances	10%
Sub 785 – Kitchen Furniture	10%
Sub 621 – Ready to Assemble Furniture	20%
Sub 627 – Porch and Patio Furniture	10%
Sub 628 – Ready to Finish Furniture	10%
Entity 50 – Fitness and Exercise	10%
Entity 52 – Electronics & Photo	10%
Sub 676 – Video Games	0%
Catalog Outlet Stores	10%

Exclusions – No discounts are available for:

- Charges for labor, service, installation or delivery, if stated separately
- Gift cards, and
- Optical examination fees or vision care plans.

Exceptions or discount percentages and exclusions are subject to change.

## LIMITATIONS OF THE PROGRAM AND YOUR RESPONSIBILITIES

Because the Gold Card Program is a privilege of your service, you should be careful to use it only as intended. No participant has a vested interest in the discount privilege. If you make purchases or allow others to make purchases that violate the discount privilege limitations set forth below, or if you have been rehired, and your employment ends because of an involuntary separation from service due to a summary dismissal as defined in the corporation's policies and procedures, including resignation in lieu thereof, or if you commit a criminal act against the corporation, you may permanently lose your discount privilege.

- The discount privilege and Gold Card are non-transferable and are for the personal use of participants. "Personal use" includes merchandise or services you purchase to give as a gift or to share with others.
- Participants cannot use the discount privilege to purchase merchandise or services that will be resold or used in any business, including but not limited to your own, or for which you receive repayment of any kind.
- The restrictions (e.g., quantity, coupons, etc.) on sale merchandise for customers also apply to you.
- The store or unit manager can limit the days and hours when you may use the discount privilege.
- You cannot have a family member ring up your purchases.
- The corporation reserves the right to change or end the discount program at any time without prior notice to you.
- The discount privilege is subject to restrictions imposed by tax laws. By offering the discount, the corporation makes no representation as to federal, state or local tax outcomes for participants that use the discount privilege, and the corporation shall not be responsible for any particular tax outcome.
- The corporation reserves the right to impute income to any participant in the event that the Internal Revenue Service, other government agency or court determines that the discount privilege is a taxable benefit.
- The Gold Card provided to you shall remain the property of the corporation, and the corporation may require it to be returned at any time.

## **HOW TO REQUEST REPLACEMENT AND/OR ADDITIONAL CARDS**

To request an additional card or a replacement card for your spouse, call PowerLine at 1-888-890-8900 and say, “Gold Card.”

## **QUESTIONS ABOUT THE PRIVILEGES AND LIMITATIONS OF THE GOLD CARD PROGRAM**

Call PowerLine at 1-888-890-8900 and say, “Gold Card.”

## **ACCESS THE PROGRAM BENEFITS ON THE INTERNET**

PowerLine’s Web site [www.jcpenneypowerline.com](http://www.jcpenneypowerline.com) is designed to give you easier access to information on the Program, as well as complete the following actions and is available 24 hours a day, Monday through Saturday, and after 12 p.m. Central time on Sunday.

**Log on to PowerLine’s Web site if you want to:**

- **Update your home address or telephone number, or**
- **Get a better understanding of Program provisions.**

## **PROCEDURES TO CHANGE YOUR POWERLINE PASSWORD (PIN)**

A Password (PIN) is your Personal Identification Number. Your Password allows you to access a variety of your personal and benefits information. Your Password will allow you to update your personal information (home address and telephone number) through the PowerLine web site or toll free automated telephone system. You can also complete benefit transactions through the PowerLine web site or automated telephone system.

Your PowerLine Password will allow you to:

- Update your personal information. Your personal information includes your home address and telephone number. and
- Get a better understanding of Program provisions through PowerLine’s web site or toll free automated telephone system.

### **If You Want to Set Your PowerLine Password (PIN) for the First Time Using PowerLine Web Site**

To set your PowerLine Password using PowerLine’s Web site, simply follow these steps:

- Log on to [www.jcpenneypowerline.com](http://www.jcpenneypowerline.com).
- Click “Need to Register and Create Password.” You will be asked to verify your date of birth and your home zip code. Click on “Submit” once you have verified this data.
- The “confirm request” screen will appear. If all of the information shown is correct, click “Yes, process.”
- The “Completed Successfully” screen will appear. Click “Continue” to create your Password. You can also create a hint to go along with your Password.
- Enter your desired Password. The Password can be from 4 to 20 characters, consisting of letters and/or numbers.
- Re-enter your Password.
- Create a “Hint” (this is optional), and
- Click on “Finished.”

The “Completed Successfully” screen will appear. Your Password will be effective immediately at PowerLine.

### **WHEN SHOULD YOU CALL POWERLINE?**

**Call PowerLine at 1-888-890-8900 (and say “Gold Card”) if you want to:**

- **Change your home address or telephone number**
- **Initiate a claim**
- **Get a better understanding of Program provisions**
- **Request a replacement for a lost or expired Gold Card, or**

- **Request a spouse or spouse replacement Gold Card.**

## **HOW TO REACH A POWERLINE SPECIALIST**

Follow these simple step-by-step instructions if you need to speak directly with a PowerLine specialist:

1. Call PowerLine at 1-888-890-8900.  
Listen to the welcome message.  
For English, say “English” or press 1.
2. Say or enter the last four digits of your Social Security Number.
3. Say or enter your Date of Birth “(dd/mm/yyyy)”.
4. Using the telephone keypad, enter your PowerLine Password (PIN).
5. You will then hear “Main Menu.” Say “Gold Card”.

## **If You Want to Set Your PowerLine Password (PIN) for the First Time Using the Automated Telephone System**

- Call PowerLine at 1-888-890-8900.
- Enter your Social Security Number and select the “New Password” menu.
- Enter 1 if you know your current Password and want to change it.
- Enter your current Password.
- You will be asked to create a Password. Your Password can be from 4 to 20 characters, consisting of letters and/or numbers. For the letter “Q” use the number 7, and for the letter “Z” use the number 9.
- Confirm your Password by entering it again followed by the # sign.

Your Password will be effective immediately.

## **CONVENIENCE AND LIMITATIONS OF POWERLINE**

With PowerLine, you’re either just a click of a button or phone call away from getting information about the Program. For your convenience,

PowerLine's Web site [www.jcpenneypowerline.com](http://www.jcpenneypowerline.com) and automated telephone system are available 24 hours a day, Monday through Saturday, and after 12 p.m. Central time on Sunday.

If you need assistance after reading provisions described here, PowerLine gives you the added convenience of speaking with a specialist. PowerLine specialists are available between 8:00 a.m. and 5:00 p.m. Central time, Monday through Friday.

## **OTHER INFORMATION**

### **PARTICIPATION FOR AN INCAPACITATED CHILD**

You must apply to continue participation for your incapacitated child who would otherwise lose participation due to age. You must apply to continue participation before the last day of the month preceding the month the child turns age 19 (or age 24 if a full-time student).

For an incapacitated child, you may continue participation by completing and returning a Continuation of Coverage for Incapacitated Children form. You will receive this form from PowerLine after speaking with a specialist to request the form. Participation for the incapacitated child will not continue unless this form is approved. If approved, PowerLine will notify you. If denied, PowerLine will advise you of the denial.

### **PARTICIPATION FOR A FULL-TIME STUDENT**

You may continue Gold Card Program participation for a child who is a full-time student through the end of the month before he/she is age 24. The definition of "full-time" student is based on the number of hours that the institution in which the child is enrolled specifies as the hours required to be considered full-time. The number of hours required varies by institution. You must apply to continue participation before his or her 19th birthday, even if the child is already participating in the Gold Card Program.

To continue participation for a child between the ages of 18 and 24 who is a full-time student, you must certify annually that the child is still a full-time student. You will receive a letter from PowerLine each July advising you of the need for this certification. You can complete this certification through PowerLine's Web site, through the automated telephone system, or through

a PowerLine specialist. Once you have completed the certification process, you will need to request a card for your child in the Gold Card Program. Participation for the child between the ages of 18 and 24 and who is a full-time student will be terminated at the end of August if you do not complete the certification process, or on the last day of the month before the child turns age 19 or 24, if earlier.

## **ADMINISTRATIVE INFORMATION**

This section provides administrative details on the Program, including claim and appeal procedures and your rights as a Program participant. It also provides information on how and where to contact the Plan Administrator of the Program described in this booklet.

### **PLAN SPONSOR**

J. C. Penney Corporation, Inc. is the plan sponsor for the Gold Card Program.

### **AUTHORITY OF PLAN ADMINISTRATOR**

The Plan Administrator for the Program is the Benefits Administration Committee (“BAC”). The Plan Administrator has the discretionary authority to:

- Determine all questions of fact including eligibility to participate in the Program
- Interpret the terms of the Program for eligibility, procedural (procedural issues include your spouse and your children’s eligibility to participate in the Program) and benefits issues, and
- Correct any omissions or errors.

The Plan Administrator shall perform all of the duties and may exercise powers and discretion deemed necessary or appropriate for the proper administration of the Plans in a uniform and non-discriminatory manner. Any failure of the Plan Administrator to apply any provision of the plans to any particular situation shall not represent a waiver of the Plan Administrator’s authority to apply such provisions thereafter. Every interpretation, choice, determination or other exercise of any power or

discretion given either expressly or by implication to the Plan Administrator shall be conclusive and binding upon all parties having or claiming to have an interest under the plans or otherwise directly or indirectly affected by such action, without restriction, however, on the right of the Plan Administrator to reconsider and re-determine such action. The Plan Administrator may adopt rules and procedures that are consistent with the terms of the plans for the administration of the plans.

## **CLAIMS PROCEDURES**

You must complete all levels of claims and appeals provided in this booklet in order to pursue a claim in court.

To ensure proper handling of any claim for eligibility to participate, or failure to receive a discount under the Program your claim should be submitted on the Claims Initiation Form. You can request this form by calling PowerLine at 1-888-890-8900.

The Benefit Determination Review Team (“BDRT”) will respond to any claim related to the Program within 60 days of receipt of the claim. The BDRT can notify you before the end of the initial 60-day period that an extension is needed to review your claim. An extension can be up to 60 days. If your claim is denied, the BDRT will advise you of the reason for the denial, citing the Program provisions found in this booklet, and advise of any additional information needed to overturn your denial. The denial will also advise you of the appeal rights related to your claim.

**If you do not request an appeal of a denied claim within 60 days after you receive notice of your denied claim, no further action will be taken, and you cannot request an appeal at a later date.**

## **HOW TO FILE AN APPEAL**

**If your claim for eligibility or benefits is denied in whole or in part, you may appeal in writing to the Benefits Administration Committee (BAC) to request a review of your denied claim. You must submit your written appeal to the BAC within 60 days after you receive notice of your**

**denied claim. The BAC must notify you of its final decision in writing within 60 days after receipt of your written appeal or within 120 days when special circumstances require more time for a fair decision. You will be notified if an extension is needed to complete your appeal prior to the end of the initial 60-day period. The decision of the BAC is final and binding on you or anyone claiming through you. The denial will cite the provisions found in this booklet on which the decision was based.**

**If you do not file your appeal within the required timeframe, no further action will be taken, and you cannot request an appeal at a later date.**

### **WHERE TO FILE A CLAIM OR AN APPEAL**

<b>Program</b>	<b>A Claim for Eligibility or Benefits</b>	<b>An Appeal of a Denied Claim for Eligibility or Benefits</b>
Gold Card Program	Send your claim to the:  <b>Benefits Determination Review Team (BDRT)</b> JCPenney P. O. Box 1407 Lincolnshire, IL 60069-1407 PowerLine: 1-888-890-8900 8:00 a.m. – 5:00 p.m. Monday-Friday, Central time	Send your appeal to the:  <b>Benefits Administration Committee (BAC)</b> J. C. Penney Corporation, Inc. 6501 Legacy Drive Plano, TX 75024-3698 972-431-1000 8:00 a.m. – 5:00 p.m. Monday-Friday, Central time

### **PLAN DOCUMENT**

This booklet is the plan document for the Program. Every effort has been made to make this document clear, complete and understandable; however, the Plan Administrator has the final word on interpreting all provisions of the Program. The terms of the Program may only be superseded or amended by a subsequent written document approved by the BAC or the Human Resources Committee of J.C. Penney Corporation, Inc. The corporation maintains the Program even though it is not required to do so by law.

## **SEVERABLE PLAN PROVISIONS**

Each provision of the Program is independent and does not affect the validity of any other provision. If a court or administrative agency finds any provision of the Program to be invalid, illegal, void or unenforceable, such provision shall be severed, and the remaining provisions of the Program shall remain in full force and effect. In the event a court or administrative agency finds any provision of the Program to be invalid, illegal, void or unenforceable, the corporation reserves the right to take any action indicated under the sections titled **LIMITATIONS OF THE PROGRAM AND YOUR RESPONSIBILITIES** or under **AMENDMENT OR TERMINATION**.

## **AMENDMENT OR TERMINATION**

J.C. Penney Corporation, Inc. reserves the right to amend or terminate the Gold Card Program at any time without prior notice or approval of Associates, participants, or their representatives. The BAC has the authority to amend the Gold Card Program if the amendment does not significantly increase the cost of the Program to a participating employer. The Human Resources Committee has the authority to make all other amendments, including termination of the Program. The authority of the BAC and the Human Resources Committee must be exercised pursuant to action by unanimous written consent or by majority vote at a meeting.

## **NO RIGHT TO EMPLOYMENT**

Nothing contained in this book or any other communication related to the Program creates or should be inferred to create an employment contract.

## **TIME LIMIT FOR LEGAL ACTION**

The benefits under this Program are offered under federal law. The Plan document is governed under Texas law. Every right of action by any participant, a participant's representative, or a participant's estate must be brought against the corporation no later than (4) years from the date the Associate's employment ended, or from receipt of notice of a denied claim for eligibility to participate or for benefits.

## **PARTICIPATING EMPLOYERS**

**J. C. Penney Corporation, Inc.**  
6501 Legacy Drive  
Plano, TX 75024-3698

**JCP Procurement LP**  
6501 Legacy Drive  
Plano, TX 75024-3698

**JCP Publications Corporation**  
6501 Legacy Drive  
Plano, TX 75024-3698

**JCP Logistics L.P.**  
6501 Legacy Drive  
Plano, TX 75024-3698

**JCP Overseas Services, Inc.**  
6501 Legacy Drive  
Plano, TX 75024-3698

**JCP Media L.P.**  
6501 Legacy Drive  
Plano, TX 75024-3698

**J. C. Penney Puerto Rico, Inc.**  
Plaza Las Americas  
F.D. Roosevelt Ave.  
Hato Rey, PR 00918

**J.C. Penney Private Brands, Inc.**  
6501 Legacy Drive  
Plano, TX 75024-3698

**The Original Arizona Jean Company**  
6501 Legacy Drive  
Plano, TX 75024-3698

## **KEY TERMS**

**Appeal** – a proceeding by you, your representative or your estate’s representative to have a denied claim for eligibility to participate, or benefits, reviewed by the Benefits Administration Committee.

**Associate** – a person who was employed by a participating employer and paid through a participating employer’s payroll system. The term does not include a person covered by a collective bargaining agreement that does not expressly provide for participation in the Plan, provided that the representative of the person with whom the collective bargaining agreement is executed has had an opportunity to bargain in good faith concerning Plan benefits. The term Associate does not include a person who was classified as an independent contractor by the participating employer for purposes of Federal income tax reporting and withholding. The designation of an Associate by the participating employer is final and not subject to any re-determination by any government agency. The term Associate does not include any person who performed services for a participating employer as a

“leased employee” within the meaning of Code section 414(n), or who performed services through an agreement with a leasing organization.

**BAC** – See Benefits Administration Committee.

**BDRT** – See Benefits Determination Review Team.

**Benefits Administration Committee (BAC)** – a committee appointed by J.C. Penney Corporation, Inc. Human Resources Committee to act as the Plan Administrator for the Program.

**Benefits Determination Review Team (BDRT)** – an administrator appointed by J.C. Penney Corporation, Inc. to act as the claims administrator for the Gold Card Program.

**Children** – unmarried person(s) who have the same principal place of abode as the Associate for more than one half of the plan year, do not provide over one half of their own support for the plan year and are related to the Associate as:

- The Associate’s natural children and legally adopted children
- Any children placed with the Associate for adoption, provided that the Associate assumes and retains a legal obligation for total or partial support of such children in anticipation of adoption, and such placement ends upon termination of such legal obligation
- Any children for whom the Associate is the foster parent, court-appointed legal guardian, court-appointed legal custodian or court-appointed managing conservator, or
- Any children for whom the Associate’s spouse is the sole foster parent, court-appointed legal guardian, court-appointed legal custodian or court-appointed managing conservator.

Additionally, for purposes of the Gold Card Program, eligibility will end:

- The last day of the month before the child’s 19<sup>th</sup> birthday, or
- The last day of the month before their 24<sup>th</sup> birthday, if they are a full-time student, or
- If incapacitated, when the Associate or the spouse of the Associate is no longer eligible.

**Claim** – your request for eligibility to participate or benefits submitted to the Benefits Determination Review Team.

**Code** – the Internal Revenue Code of 1986, as amended and the regulations that apply under the Code.

**Corporation** – J.C. Penney Corporation, Inc., a Delaware corporation or its successor(s).

**Incapacitated** – a person who is unable to earn his or her own living meaning (earnings from wages must be less than the poverty threshold income level for a single person living alone as published by the U.S. Department of Commerce Bureau of the Census) because of mental retardation, any other mental handicap (for example severe chronic emotional problems, psychosis, autism or behavior problems secondary to organic brain disorder), or a physical handicap. If a child, he or she must have become mentally or physically disabled as of the last day of the month before turning age 19, or before age 24 if a full-time student. Also refer to the definition of incompetent.

**Incompetent** – any person who is impaired by reason of:

- Mental illness, mental deficiency, physical illness or disability
- Advanced age
- Being legally under age, or
- Chronic use of drugs, chronic intoxication or other cause.

To the extent that the person lacks understanding or capacity to make or communicate responsible decisions about his or her person or property.

**Participant** – a former Associate who has satisfied all the eligibility requirements for participation in the Program, or the spouse or eligible child of the former Associate whose participation has not terminated.

**Participating Employer** – J. C. Penney Corporation, Inc. and any subsidiary or affiliate of J. C. Penney Corporation, Inc. which is designated as a participating employer by the Human Resources Committee. Participating employer excludes any division of the J. C. Penney Corporation, Inc. or a subsidiary or affiliate that is designated by the Human Resources Committee as ineligible to participate.

**Representative** – a person the participant authorizes in writing to act on the participant’s behalf. The Program will also recognize a legally valid power of attorney or a court order giving a person authority to take an act on a participant’s behalf.

**Service** – total years of service with the corporation, any participating employer or any other company within the corporation’s control group as defined in the code.

**Social Security Disabled** – according to the Social Security Administration, you are unable to engage in any substantial gainful activity due to any medically determinable physical or mental impairment which can be expected to result in death or has lasted, or can be expected to last, for a continuous period of at least 12 months.

If you are not eligible for Social Security Disability benefits solely because of age or insufficient quarters of coverage under the Social Security Act, you will be disabled if the Recovery Assistance Center (RAC) (administrator for the corporation’s Illness Recovery Time Policy) determines that Social Security Disability benefits would have been payable if you had the necessary age or covered quarters.

**Spouse** – the individual of the opposite sex to whom an Associate is legally married under the laws of the state or territory in which the covered Associate is domiciled, as required by law. Domestic Partners and same-gender spouses are not considered spouses under Federal law.