

Distribution Agreement

In presenting this thesis or dissertation as a partial fulfillment of the requirements for an advanced degree from Emory University, I hereby grant to Emory University and its agents the non-exclusive license to archive, make accessible, and display my thesis or dissertation in whole or in part in all forms of media, now or hereafter known, including display on the world wide web. I understand that I may select some access restrictions as part of the online submission of this thesis or dissertation. I retain all ownership rights to the copyright of the thesis or dissertation. I also retain the right to use in future works (such as articles or books) all or part of this thesis or dissertation.

Signature

Kristin Petersen

Date

The Logic of Futurity: Reproduction, Cultural Eugenics, and Contingencies of Women's
Citizenship in the Contemporary United States

By

Kristin Petersen

Doctor of Philosophy

Women's, Gender, and Sexuality Studies

Rosemarie Garland-Thomson
Advisor

Lynne Huffer
Committee Member

Holloway Sparks
Committee Member

Accepted:

Lisa A. Tedesco, Ph.D.
Dean of the James T. Laney School of Graduate Studies

Date

The Logic of Futurity: Reproduction, Cultural Eugenics, and Contingencies of Women's

Citizenship in the Contemporary United States

By

Kristin Petersen

B.A., University of Southern California 2003

M.A. New York University 2008

Advisor: Rosemarie Garland-Thomson, Ph.D.

An abstract of

A dissertation submitted to the Faculty of the

James T. Laney School of Graduate Studies of Emory University

in partial fulfillment of the requirements for the degree of

Doctor of Philosophy

in Women's, Gender, and Sexuality Studies

2015

Abstract

The Logic of Futurity: Reproduction, Cultural Eugenics, and Contingencies of Women's

Citizenship in the Contemporary United States

By Kristin Petersen

This dissertation explores the concept of futurity as an organizing cultural logic, guiding decision-making about the conditions of reproduction and the administration of citizenship to set the terms of national belonging now and in future generations. In particular, it examines how the (political) tension between the now and the not-yet impacts women as the literal and figural reproducers of the nation, suggesting that eugenic ideologies remain in play in contemporary society but operate through far more oblique practices than traditionally employed. I suggest that part of what generates the interaction between futurity, reproduction, and citizenship are discourses about what each of these terms (relationally) mean in the socio-political context of the present. Does the relationship between reproduction and futurity render the substance of women's citizenship, present and future, contingent upon their reproductive capacities and outcomes? Through the interactions of futurity, reproduction, and citizenship, is women's citizenship perhaps perpetuated as a means-end proposition—something that is enhanced by her adherence to norms of desirable reproduction and diminished by her ostensible deviance—such that citizenship carries less inherent value for women than for men?

This project focuses on three sites where the politics of citizenship and reproduction entangle to enact, prevent, and predict particular visions of the national future, illuminating state-sanctioned discourses and practices about the (reproductive) contingencies of women's belonging to the nation. The first site for this analysis considers proposed "Birthright Citizenship" legislation reforms and associated political narratives about immigrant women, their children, and the nation. The second considers judicial narratives produced and practices enacted about and upon families, legitimate motherhood/parenting, and the expectations of reproductive citizenship with regard to lesbian-parented families engaged in custody disputes. The third area involves reading the U.S. income tax code as itself a narrative and a set of disciplining technologies for and about the citizen par excellence, the taxpayer, and examining what cultural ideals are indicated by the natalism of the tax code. By engaging these three sites, I examine how state-based narratives about reproduction, the citizen, and human value intersect with a eugenicist futurity to structure our present and shape an idealized nation-to-be.

The Logic of Futurity: Reproduction, Cultural Eugenics, and Contingencies of Women's
Citizenship in the Contemporary United States

By

Kristin Petersen

B.A., University of Southern California 2003

M.A., New York University 2008

Advisor: Rosemarie Garland-Thomson, Ph.D.

A dissertation submitted to the Faculty of the
James T. Laney School of Graduate Studies of Emory University
in partial fulfillment of the requirements for the degree of
Doctor of Philosophy
in Women's, Gender, and Sexuality Studies

2015

Table of Contents

Introduction	1
1: Futurity, Eugenics, and Narratives of Nations	25
2: Citizens and M(O)thers: Reproduction, the Nation, and the Instability of Citizenship	76
3: Birthright Citizenship: The State Contends with Immigrant Women and Children	130
4: Lesbian Motherhood and the Right to Parent	197
5: Natalism and the Tax Code	250
Conclusion	311
Appendix A: Married Tax Returns Comparison Chart	317
Appendix B: Single Tax Returns Comparison Chart	318
Appendix C: Married Tax Returns	319
Appendix D: Single Tax Returns	368
Works Cited	412

Introduction

The genre of dystopia fascinates me, particularly the inherent duality of it. Dystopia and utopia are embedded within each other, such that one person's perfect world is another's nightmare—or at least such that the pursuit of seeming perfection will ultimately end in nightmare, a grand irony. Dystopia grapples with illusion and disillusion, often showing us either the potential outcomes when human beings seek to exert ever-greater control over the world and the future or else the futility of trying to control a universe far beyond our capacity to fully comprehend, much less manage. Dystopias also interest me because they function as warnings, cautionary tales that are rooted in a seed from our present that is projected to possible logical extremes. These kinds of stories function as modern versions of Greek mythology's Cassandra, prophesying the outcomes of our current trajectories and imploring us to change our ways. To paraphrase Joseph Heller, yes, they may be paranoid, but that doesn't mean they are (completely) wrong.

Within the genre, I am most drawn to reproductive dystopias, the kinds of stories that tangle with the propagation of life itself, its curtailment or proliferation, its conditions for being—*The Handmaid's Tale*, for instance, with its totalitarian regime dictating the terms of procreation and birth or *Children of Men* and the human response to unexplained global sterility and the impending end of humanity itself. Reproductive dystopias are about worlds in collapse, in which futurity itself is not a certainty but a question. Through these fictional explorations, our human investment in *the future* as an organizing cultural logic can appear to us for examination. In the past, I have delved into these and similar stories, thinking about these concepts of futurity and control, about the

difference present reproductions make to the future, and about the present sacrifices we are willing to make in the name of a future vision. I wondered if a vision of the future is inevitable or necessary to functioning in the modern world, and if so, what difference do different visions make? In dystopic fiction, it is easier to tackle that question; the stories take us down the narrative path delimited by certain parameters (the mandates of a one-world government or ravages of environmental disaster, for example) and present us with a potential conclusion. Thinking about futurity in the real world is much murkier; there is no one global vision or controlling authority to enact it. The entire sphere of politics, in a sense, is a marketplace of competing futurities, with actors and coalitions striving to enact their own agendas toward their own visions. Even where these actors are aligned, they are not necessarily coordinated. They are all engaged in projects of world-making, aiming however imperfectly at the future they desire. That said, there are certainly trends in differing visions of the future that take political dominance at different points, and these visions can have very real effects upon actual people living in the present when they are pursued through policy, practice, and law.

Futurity as a concept is difficult to nail down, but I suggest that it functions in the tension between the *now* and the *not-yet*, bridging the gap between the two. It has, moreover, two distinct aspects in making this connection, a discursive capacity that helps to construct accounts about how we will travel from now to later (accounts that are reliant upon how we explain our past-to-present path) and a eugenic capacity that purports to be able to achieve the populations needed to achieve the desired future. Futurity in its modern deployment, I argue, presumes that human actions can reliably effect change

toward intended goals—that the future is within our control, in other words, if we act wisely in the present.

While futurity is perhaps embedded in every aspect of modern life, I suggest that its intersection with politics in the discourses and actions of different aspects of the state, merits particular attention; it is at this point that futurity becomes implicated in the project of nation-making, with consequences for not only global interaction, but also the determination of national identity and the terms of national belonging domestically. The processes of nation-making, I argue here, uniquely target and entangle women because they are the literal (re)producers of future generations. Women's national belonging, the terms and qualities of their citizenship, then, may be distinctively mediated by their reproductive capacity with regard to state conceptions of an ideal future. Exploring this potentiality in the context of the contemporary United States is at the core of this project.

Clearly, to make this broad argument, I am at least indirectly invoking immense swaths of feminist scholarship concerned with motherhood/reproduction and women's citizenship, a field so broad I can only offer a meager sketch of it here. The work on women's maternity and citizenship is all the more difficult to recount because it is so interdisciplinary and resistant to simple demarcation. In my thinking, at least, a place to begin is with work that established the harms, particularly for women's political standing and participation, of reproductive essentialism. Arguably, this kind of critique can be dated back to Mary Wollstonecraft and her rejection of men's political and social condemnation of women for being caught in the double bind of femininity and maternity that their society insisted upon. More modernly, Simone de Beauvoir's (1952) comparison of motherhood to stagnation suggested that the relegation of women to the

reproductive sphere effectively foreclosed their achievement of more meaningful lives in non-reproductive terms. Betty Friedan (1963) likewise criticized the social pressures brought to bear on capable women that led them to embrace or succumb to the roles of mother and housewife. Nancy Chodorow (1978) premised processes of psychological development that operated to quite literally structure the minds of women for a particular kind of mothering based on apolitical domesticity and ensure a transmission of that gendered model into their children. Shulamith Firestone (1970) and Marxist feminists linked the reduction of women to their reproductive function to their economic exploitation, arguing that women would only achieve political and economic liberation when they could be dissociated from reproductive utility. Adrienne Rich articulated this broad critique of women's overdetermined role as mothers a step further in *Of Woman Born: Motherhood as Experience and Institution* (1976), making the distinction between the practices of mothering as women experience them and the concept of Motherhood as an institution and form of social control that functions to constrain women to biology and reproduction alone while also establishing their mothering as open for social/political appraisal. Theorizing *Motherhood* as a political structure allowed for a great proliferation of feminist work in the 1970s and ensuing decades, examining the relationships between reproduction and mothering to women's political engagement, their legal standing, their economic and labor potential, and so on. Theorists including Lauri Umansky and Sara Ruddick, for example, developed an understanding of motherhood as an organizing structure in women's lives as well as explicitly political, representing perhaps inextricable entanglements between women and the state.

Reproduction and women's political lives/citizenship, moreover, began to emerge as inseparable from issues of race and class, economics and labor, the gendered structures of the heteronormative family, the cultural representations of women, and even medical/scientific conceptions of women. Thinkers including Patricia Hill Collins, Dorothy Roberts, and Alys Weinbaum (among many others), examined the ways that the interplay of racial classification and women's reproduction produce some women's maternity as valuable and some as violable, as well as how the reproductive lives of women of color have long been a fundamental anxiety in the establishment and perpetuation of something called "the nation." Deeply linked to race but also emphasizing class, scholars including Mimi Abramovitz, Gwendolyn Mink, Nancy Fraser, Anna Marie Smith, and Faye Ginsburg have delved into the ways that motherhood and class position interact, again, to produce some women as subject to state intervention, scrutiny, and discipline, particularly insofar as they deviate from traditional familial norms of heterosexual, married, middle-class motherhood. Class is also implicated in the work of feminist economic scholars like Ann Crittenden and Joan Williams, who have considered how the broader system of capitalism in the United States at once creates a division between "women" and "mothers" while also insisting upon a preemptive treatment of all women as potentially maternal to women's general detriment. Insofar as economics and the law are mutually reinforcing systems, these critiques have been picked up and enhanced by feminist scholars crossing the law-and-economics gap, such as Martha Fineman and Martha McCluskey, as well as legal scholars and historians like Sherry Colb, Susan Okin, and Linda Kerber, who have analyzed how the law has conceived of "women," "mothers," and "persons" as distinct and at times irreconcilable

categories. Feminist legal scholarship is also enmeshed in work on women's interaction with medical/scientific knowledge, particularly where reproduction is concerned. Rosalind Petchesky's work on fetal imagery (1987), for instance, foreshadowed the medical-political dissection of woman from womb, maternal subject from fetal subject, and the ensuing political quagmire of rights allocation that continues today, a phenomenon with which feminist political thinkers including Susan Bordo, Lauren Berlant, Cynthia Daniels, and Barbara Ehrenreich have grappled. The medical, scientific, legal, and political are furthermore implicated in scholarship related to women's reproductivity and engagement with the state, particularly with regard to eugenic history and practice as well as to modern practices of fetal testing and obstetric knowledge.

In other words, an ocean of scholarship on women's reproduction and political life swells beneath the questions I am asking in this project—and this does not even include the even wider fields of work on interrelated issues of disability, sexuality, neoliberalism, nationalism, transnationalism, and a whole universe of political theory concerned with citizenship, democracy, and political subjectivity. Ultimately, all of these areas do creep in, as the following chapters wrestle with theory related to futurity, eugenics, and citizenship before turning to more deeply analyze the interplay of these concepts among different groups of women interacting with different aspects of the state. With this in mind, the first challenge in this project involved bracketing some issues in an effort to pare my scope down into something approaching manageability. While concerned with reproduction here, for example, I have delimited my engagement primarily to women having children, as opposed to the reproductive rights associated with abortion or contraceptive access. I have also cordoned off reproductive technology

use and access (in vitro fertilization, surrogacy, genetic selection, etc.), fetal testing, selective termination, and broader discussions relevant in disability studies. In part, I am able to make this division because these medical practices are not directly mandated by any state authority, but seem to be more related to social conditioning and conformity to reproductive norms; this exclusionary decision points to another bracket I make here: a focus on the state rather than the vast constellation of structures (medical, economic, educational, cultural, and so on) that create the field in which women's reproduction is played out and attains meaning. The state is itself only a small part of this equation, and yet it, too, is rather immense, requiring some further paring down. My engagement in this project, takes just a few exemplars of the state's operations, looking at small pieces of its legislative, judicial, and bureaucratic apparatuses. Having built this corral, my last bracket at the outset is perhaps the most porous: my emphasis on narrative. The range of discourses, practices, and technologies brought to bear by even a small subset of the state in its engagement with women in reproductive and citizenship terms is potentially huge. And yet, in the examples that I will pursue in the following chapters, there is a shared thread of story-telling that I cannot fully isolate but also cannot ignore, a story-telling that the state (in its various aspects) engages in to make sense of women's reproduction, to organize that reproduction in a larger account about the nation and its future, and to legitimize its intercession in the lives of its citizens.

Arguably, one of the most contentious arguments that I am putting forward in this project is that the state's attempts to manage the reproductive lives of women ostensibly for the sake of the national future (which I suggest, in turn, contribute to women's citizenship becoming reproductively contingent) represent a contemporary, diffuse form

of eugenic thinking and possibly indirect eugenic practice. I suggest that the long history of women's reproductive behaviors being eugenically targeted or impinged upon by the state is actually ongoing, both in the United States and around the world. In the United States, overt (negative) medical eugenic practices like sterilization have been largely abandoned, at least insofar as they are organized or endorsed by state-based authorities.¹ This is not to say, however, that the state has abandoned its eugenic interest in women or foregone intervention into their reproductive behaviors; rather, I argue here, the state's eugenic practices have changed. The likelihood that a state agency will call for a woman's medical sterilization, for instance, is very low, but a constellation of discourses and disciplinary practices enacted by state agencies, varieties of encouragements and disincentives, at the very least may function to either endorse or delegitimize a woman's childbearing socially/politically, and potentially may have the same material effects of empowering or preventing a woman to reproduce. I refer to these interrelated discourses and practices as cultural eugenics, as distinct from the traditional, medicalized theory and practices of eugenics that have been historically prevalent. Cultural eugenics may represent a rather dramatic expansion of eugenics conceptually, but the diffuse and indirect means deployed by various aspects of the state to control, direct, guide, or delimit reproduction (with the intent to manage or establish a future population) share a theoretical grounding with conventional eugenic thought, though perhaps with a lighter touch in practice. The same notions of desirability and undesirability, demarcations of fitness, and expectations of contribution to the national fabric are still in operation. This cultural eugenics, moreover, is more ambiguous, such that its targets are not limited to the historically prevalent terms of race or disability. Rather, cultural eugenics operate

more universally, with the capacity to target all women's bodies, directly or indirectly, according to the perceived needs of the future.² Cultural eugenics, as I am delineating them in this project, include the normative, if indirect, pressures and discursive guidance that define what ostensibly good, responsible, value-adding reproduction entails as opposed to ostensibly bad, inferior, or harmful reproduction; in some ways, these two poles are only imaginable in opposition to one another, such that the "good" only appears once the "bad" is defined. It is a discourse that is implicitly preoccupied with enacting particular visions of the future, with the aim of achieving better lives for future generations, however "better" may be defined, and avoiding decline. I suggest that the practices cultural eugenics involves are characteristically indirect, with little in the way of bodily interference. Instead, cultural eugenics operates through policies and practices that permit some lives to flourish at the expense of other lives, in the allocation of the resources that support some families, in the political endorsement, privileging, or protection of some kinds of reproduction and the condemnation or dismissal of others, often along familiar lines of social dominance and privilege. Cultural eugenics and its future-orientation, moreover, seems to operate in such a way as to pervade political and social life and appear as a self-evident, commonsense good, animating individuals to self-correct according to the discourses and future visions that compel them, for instance having more or fewer children according to the prevailing precepts of their particular socio-political location.

Women in the United States arguably have greater reproductive freedom and autonomy than ever before; perhaps in this context, suggesting that the state continues to treat women eugenically, even in the weak sense of cultural eugenics, seems paranoid.

While reproductive freedom obviously has been expanded tremendously over the past century, it is increasingly under political attack, subject to legislative and legal backlash at virtually every level of state and federal government. Reproductive politics take a dominance in approaching or understanding women as political actors and citizens in a way that they do not for men. And it is not only in expanding or constricting rights or access to contraception or abortion that women's reproduction is implicated, but also in political discourses about good mothers and bad mothers, the value of women's labor, the value of motherhood, family values, personal responsibility, contribution to society, and the state's obligations to American families. Embedded within reproductive politics as well is a historic progression of women as assets and liabilities in reproductive terms, internal and external threats to the nation's longevity and stability. Poor women, "unfit" women, immigrant women, and women of color have been the common scapegoats for social ills, particularly insofar as they were constructed as too fertile for the nation's good. Broad populations of actual women are all too easily collapsed in political rhetoric and narratives into stereotypes and problem demographics—single mothers, welfare recipients, pregnant illegal aliens—and then credited with economic or social decline. In a remarkably polarized political atmosphere, actors and agents of the state deploy these varying discourses—and act according to their precepts—to debate which women are valuable to society and in what respects: productively, reproductively, or perhaps both or neither.

When the state, in its various capacities, produces and acts upon these discourses about women, their reproduction, the nation, and the national future, I suggest that there are consequences for the substance of women's citizenship.³ That is, this project contends

that the state still understands and extends women's citizenship upon terms different from that of men's citizenship, and that this difference is reproductively contingent. Insofar as the state conceives of women foremost as mothers or potential-mothers, the logic of futurity not only imbues the state's engagement with women as citizens, but also authorizes the state's discourses and practices that directly and indirectly target women's reproduction.

Women and the Nation: The Weight of Generationality

Cultural theorist Ruth McElroy suggests, "Women's belonging to nations is indissoluble from their reproductive biology" (325). For all that motherhood may be conceived as a private choice occurring in the supposedly private sphere, reproduction and motherhood are nonetheless public and political as well, and thoroughly entangled with women's status as members of their nation. By virtue of their reproduction (or even lack thereof!), women can be constructed in cultural narratives and political scripts as contributors to society or threats to the national good, caretakers of the future who merit protection and support or wayward parents who must be disciplined back into the national fold, national maternal ideals or outsiders within. The state's identification of and response to women as reproducers reflects the continuous processes of the politics of belonging, which "involve not only the maintenance and reproduction of the boundaries of the community of belonging by the hegemonic political powers...but also by their contestation, challenge and resistance by other political agents" (Yuval-Davis 20). We see these politics of belonging manifested not only discursively, but also in the policies and laws that protect or privilege some mothers and not others, some children, but not all.

When anthropologists Faye Ginsburg and Rayna Rapp ask, “who defines the body of the nation into which the next generation is recruited? Who is considered to be in that national body, who is out of it?” (3), therefore, there is no one answer; rather, this is the question perpetually being asked and answered by political discourse and practice infused with the logic of futurity. The hopes and fears of the present political moment and the imaginative desires for the future are thus continually projected upon the bodies of women and their procreative capacities.

Futurity, I suggest in this project, as a possibly inevitable perspective or worldview, allows for the state to focus on women as reproductive beings in a way that it does not for men. Following from Foucault’s explication of biopower, the modern state takes an interest in the workings and ostensible health of its populations, creating new knowledges and indices for the normal as it counts up the characteristics of its citizenry and sets goals for demographic management. While Foucault tends not to focus on the reproductive elements of the state’s biopolitical interest—for instance, the setting of ideal rates of fertility, health expectations for women and children, creation of access to the medical, economic, and social resources needed for reproduction—these are, I would argue, operations of the state that have potential for tremendous impacts upon women particularly. The other biopolitical interests of the state—appropriate number of workers, manageable immigration rates, proper ratio of elderly to young, and so on—are also all implicated in the procreative behaviors of women, which would seem to intensify the state’s interest in them. Brought into the broader framework of women’s political status and national belonging, reproduction in this context seems poised to function as an axis upon which the dispensation of women’s citizenship can pivot, with particular regard to

her racial, economic, and social demographic and the state's assessment of her (and her children's) value to the national future. Penelope Deutscher suggests that through the emergence of biopower:

Women would later assume a status as a reproductive threshold of the future and health of nations, populations and peoples. But the condition for this role for women and maternal reproductivity was the very possibility of reproduction being associated with a shifting field of possible substances, telos, outcomes and obligations: the overall good, the general happiness, the future of the nation, the health of the nation, the competitiveness of the nation, the future of the people, individual flourishing or freedom, individual rights, domestic happiness, the family unit as building block of the nation, the transmission of the bloodline, the family name, transmission of property or family or genealogical transmission, reproduction of the labour force, etc. That reproduction be plausibly thought of in such terms at all was a precondition of it becoming associated with women's role as threshold of futurity. (Deutscher 129)

The state's biopolitical management of women's reproduction may thus allow it to approach women primarily as reproductive beings, an essentialist or even utilitarian collapse that may make it easier to intervene upon their bodies and perhaps reflects a deeply ingrained discomfort with the notion that women have tremendous potential power to impact the composition of the future.

In this project, I am proposing a framework of futurity that is in operation, characterized by discursive and eugenic aspects, that uses women as the vehicle for future world-building and nation-making. This futurity aims to enact particular visions of the future via changes in the present, particularly through the management of women's reproduction in the present such that the future population comports with present desires. When this futurity framework is picked up by the state in its various capacities, I suggest there are significant consequences for women's citizenship *as women* because they are so intrinsically linked in the cultural and political imaginary with reproduction. In the process of grappling with these concepts, this project asks how the logic of futurity

functions to organize the terms of women's social or political belonging in reproductive terms. How does the state pick up and extend this logic to women, and how might that impact the meaningfulness of women's citizenship or national belonging? Does the logic of futurity, the constant pressure of the forward vision combined with the imaginative limitations of the present, insist upon women's citizenship being or becoming something fundamentally different from men's by virtue of reproductive capacity and association?

Exploring these questions brings this project into several disciplinary contexts, including feminist theory and philosophy, political theory, disability theory (eugenics), and even the sphere of economics. In connecting these concepts to ongoing conversations about women and citizenship in the contemporary United States, this project is ultimately working to tie together disparate fields and illuminate how they interact with respect to a model of futurity that I theorize as containing discursive and eugenic aspects. It may be that state-based discourses and practices related to women's reproduction and citizenship are not so much causes as they are effects of the logic of futurity.

As noted above, there has been a tremendous amount of feminist work done on reproduction and citizenship, and I am entering those conversations with the perspective that the lens of futurity offers a different angle to rethink the relationship between reproduction and citizenship. Futurity, I am suggesting, is potentially the foundation that underpins these other theoretical foundations, at once making possible the prevailing discourses on reproduction and citizenship and linking these discourses together. Therefore, rather than focusing on the politics of reproduction as the object in itself, I am emphasizing the potential for the logic of futurity to authorize reproductive politics or practices. In terms of citizenship, rather than examining the ways that citizenship has

been used to engender particular kinds of nationalism, I focus on ways in which futurity may provide the basis for the terms of citizenship to be imagined and deployed.

To examine the validity of futurity as an organizing logic and determine what reproductive-citizenship effects it may entail, I look to women in American society at different social locations interacting with different facets of the state. In each case, the groups of women I focus on are exercising or attempting to exercise some fundamental privilege, right, or obligation of U.S. citizenship: the capacity to endow a child with citizenship upon birth within U.S. borders, the right to parent, and the obligation to pay taxes as a contributing member of society. In each case, I consider not only how these women are thus interacting with the state, but also how the state is engaging with women as citizens. Looking at different, non-coordinated aspects of the state—legislative, judicial, and bureaucratic (tax system)—I am seeking to delineate some of the discourses and practices about women’s citizenship, reproduction, and the nation that these aspects of state authority and legitimacy seem to be invested in (re)producing and deploying. Though I am concerned in each case with what futurity does to actual, embodied human beings, my project is not sociological in the sense of directly investigating the experiences of reproductive women from their own accounts. Rather, I am engaging with the discourses that operate around and through women as they are represented by agents of the state that have an interest in these women’s reproductive or family lives.⁴

Obviously, as I noted above, dealing with “the state” poses a problem of scope. I am not at all suggesting that the state is monolithic or coordinated, but rather diffuse, diverse, and interconnected; at times, various parts of the state may be working in alignment or in competition. Different areas of state authority or power will be pursuing

different, often conflicting, agendas. The *state* as I am attempting to engage it here consists of a fairly vast network of formal structures of the executive, legislative, and judiciary at state and federal levels as well as the constellation of agencies and bureaucracies created or managed by these structures of the state. Clearly, then, there is no way to realistically propose a single vision of futurity held by “the state” or suggest that the state has a single approach towards women and their citizenship or a synchronized aim with regard to their reproduction. With this in mind, the elements of the state that I have selected as my archive were chosen because they are extremely recognizable, very prominent state apparatuses that operate for different state ends. I have also selected my entry points because, though they do not represent any sort of totality of state discourse or even necessarily dominant state discourses, they are salient in beginning to draw some conclusions about the interaction of futurity, reproduction, and citizenship for women in the United States. The aspects of the state I engage with in this project *do* impinge upon the lives of actual, particular women in a material sense while also affecting the cultural meanings ascribed to women more broadly across a range of social locations with respect to reproduction. I have also selected these entry points because they are examples of discourse and practice through which the state in various aspects is able to make itself directly felt in the lives of women. Day-to-day, the influence or interference of the state and its many entities may be minimally felt in any one woman’s life; the aggregate of these discourses and practices, however, operate to determine and delimit the terms of national belonging, family legitimacy, and economic citizenship, all of which have the power to reach into and impact the lives of all women.

Project Map and Methodology

The theoretical underpinnings of this project are detailed in Chapter 1, which presents the concept of futurity and its philosophical and political context—such as it can be delineated. Futurity is ultimately a very fractured and perhaps fractious field, existing across disciplines that are not necessarily in conversation with one another, or even interested in being in conversation. Reading across thought on futurity in its various approaches—humanist and anti-humanist, environmental, speculative/technological, utilitarian, and so on—I put forth my own account of futurity as a concept encompassing a distinctly discursive (often narrative) aspect, as we attempt to organize the events of past and present into coherent accounts that point toward a logical future outcome. Built into this discursive aspect is an expectation that future events can be controlled by present actions, that in controlling the *now* we can effect our imaginative *soon*. This sort of thinking, I argue, reflects the socio-political context in which information or data about populations acquires meaning through futurity discourses and narratives that premise some populations as assets and some as liabilities to an imagined future. For women, this slippage can be uniquely precarious insofar as women's reproductive capacities are implicated and targeted for intervention or inspection by aspects of the state. Futurity, I further suggest, has a eugenic dimension, which was clearly operative not only through the history of eugenic practice in the United States, but also continues to operate biopolitically in the contemporary, cultural eugenic sense of ordering, encouraging, and discouraging behaviors. Women's reproduction, I suggest, has become the primary locus where futurity and biopower intersect with potentially significant impacts on women's political status.

Chapter 2 expands upon this theoretical framework to suggest that *reproductive citizenship*, a set of reproductive obligations and duties particular to women, is a dominant, if unacknowledged, paradigm for women's political belonging in the United States. Reproductive citizenship, I suggest, has been a key strategy for women to attain political recognition historically, allowing some women to use the mantle of motherhood to achieve rights and citizen status; the risk of this approach, however, has been the converse deployment of maternity as a basis for limiting or denying women rights or privileges of citizenship. Reproductive citizenship may ultimately cost women too much, as it achieves substantive citizenship through contingency rather than through the self-evident inherency imagined in the ideal (male) model of the citizen. This contingency, I suggest, opens the door for aspects of the state to intervene into women's reproductive lives, with the effect of enhancing or contracting women's substantive, if not their formal, citizen status on the basis of reproductive compliance. Reproductive citizenship is also dogged by a historically male tradition of economic citizenship, the obligation to contribute to society through (market) labor, which further complicates the terms of women's belonging and valuation within the nation.

The following three chapters employ the theoretical framework of Chapters 1 and 2 to analyze particular cases of state entities constructing and deploying discourses about reproductive women, their value to and belonging in the nation, and their contribution to the national future. These chapters seek to explicate how the relationship between reproduction, futurity, and citizenship I theorize actually operates upon women throughout the American social fabric as they engage with different faces of the state. In doing so, I utilize both qualitative and quantitative methodologies, essentially combining

story-telling with the number crunching, to provide as complete a rendering as possible of the ways in which these exemplars interconnect.

Chapter 3 focuses on the contemporary legislative unrest around birthright citizenship and the children of undocumented immigrant women. Proposed bills to eliminate birthright citizenship reflect various anxieties of lawmakers and their constituents—fear of demographic change, a sense of loss around national identity, the perception that the system is being abused, or the fear of economic turmoil, for instance. At the same time, I suggest, the desire to set the terms of national belonging now and in the future is operating alongside a tension that arises out of the unresolved nature of what citizenship ought to be. If birthright citizenship is inappropriate for the children of non-citizens, what is it that the children of citizens inherit from their parents that make their citizenship inherently valid? Proposed actions to eliminate or undermine birthright citizenship utilize the fertility of immigrant women to construct narratives of national threat and future endangerment, but they tend to neglect the dangers of potential statelessness for the children of those women. In the (reproductive) figure of the immigrant woman, citizenship, eugenics, and futurity collide to reveal some of the fundamental instabilities of citizenship as a protective category.

This chapter reflects an archival dimension combined with political discourse analysis. My primary sources here are proposed legislation in Congress and the speeches that sponsoring legislators have made on the Congressional floor to support those bills and persuade their colleagues of their merit. The distinction between the spare language of a bill designed to eliminate birthright citizenship and the often hyperbolic story-telling on the floor of Congress is quite dramatic and suggests that the intention of this rhetoric

may not be straightforward legislative endorsement. My approach in this case is two-fold: to review and critique the rhetoric employed by representatives and senators while also attempting to make sense of the possible purpose behind the performance. In doing so, I further contextualize the Congressional archive within the broader fields of work on the politics of belonging, history of U.S. citizenship and its extension, and women's immigration.

Moving into the judiciary, Chapter 4 focuses on several cases involving the dispensation of custody when lesbian-parented families dissolve, reading the cases against each other to scrutinize how the right to be a parent, an ostensibly foundational aspect of citizenship, is mediated not only by sexuality, but also by reproductive behavior. In reviewing the selected cases, I consider the treatment of non-birth mothers in relation to birth mothers and at times biological fathers, particularly insofar as the bluntness of law and legal precedent is unable to comprehend non-birth mothers as parents. The legal discourses that arise from these custody cases, each of which progressed to state supreme court levels, are instructive not only for what they say about the recognition of families now and in the future, but also for what they at times inadvertently reveal about the precariousness of some women's substantive citizenship when they fail to be intelligible as mothers.

Again, archival and legal discourse analysis are key methodologies here, combined with a sort of narrative analysis that questions the coherence or interrogates the meanings of the stories being put forth by the authors (judges) in question. My genre in Chapter 4 is judicial speech in the form of various court rulings. In some ways, these seem rather straightforward; each ruling recounts the events that led up to the family

entering the court system, and then each decision recounts the chain of precedents that form the basis of the judge's reasoning. Upon closer reading, however, I would contend that the differences in facts found relevant or compelling by different courts as each case circulates the echelons of their respective state's legal system are themselves telling a story in parallel to the actual accounts within the legal decisions. From ostensibly the same pool of facts (itself made up of testimonies and archival documents), the judges in these cases are able to tell markedly different stories about how families came to be—or were apparently only ever illusory. The (case) history upon which these judges draw, again from ostensibly the same pool of options, also ends up out of alignment. In a sense, the judicial narrative that emerges across these cases exemplifies the problem of the unreliable narrator—but with incredibly real effects for the women involved in these cases. Reading these cases, then, becomes an opportunity to not only conduct a critique, but also a sort of comparative analysis. Given the power of these rulings to establish precedent in their states, a close reading of what one court emphasizes or dismisses compared with a higher or lower court within the same state is critical to fully evaluating the possibilities for reproductive impacts upon the dispensation of citizenship.

Continuing in the theme of examining family structure and state sanction of families and women's maternity, Chapter 5 departs from narrative/discursive state rhetoric alone to seek out the "ideal" citizen: the taxpayer. In particular, this chapter pursues the natalist elements embedded within the income tax system of the United States, elements that contribute to differential treatment of women and families based upon their balance of reproductive and economic citizenship. Biases within the tax code, this chapter argues, have long led to certain inequities for women who do not conform

with models of traditional marriage and male breadwinners. Distinguishing the natalist aspects of these biases, however, tells us something more about the state's interest in women and their reproductive behaviors that cannot be explained by gender normativity alone. The tax code, that is, may function to permit the state to ameliorate the costs for some women to have children while firmly entrenching those costs for other women within the individual family. After identifying the primary natalist features of the contemporary federal income tax code, I construct a series of model families and tax returns that tell a story of marriage, children, work, and possibly more children. In comparing these tax returns and the outcomes the model families experience at different income levels and labor arrangements, I am able to draw some quantitative conclusions about what the state is actually valuing in terms of labor and reproductive citizenship for women.

My methods in this chapter, therefore, combine the narrative and numerical. While there is no explicit discourse or narrative within the federal income tax code to read, I nonetheless suggest that tax returns are narrative in the sense that they mandate the taxpayer to give an accounting of the events of the past year—the home bought, children born, jobs taken or lost—within a state-designed set of parameters. The tax return is a very dull, very limited choose-your-own-adventure story. It also represents the taxpayer's opportunity to represent herself to the state. To fully grasp the natalist effects of the income tax in this chapter, I have constructed two series of tax return sets that reflect common experiences of American families—marriage (or single status), parenthood, and job changes. Using income calculators and tax software, I am able to model income and tax liabilities at different class strata, labor arrangements, and family compositions. My

first tax return series, for married couples, tracks the financial impacts across the transition from couple to parents-of-two at the high, middle, and low-income levels and makes comparisons for dual-earning and single-earning arrangements. My second series, for single women, tracks the impact of having children without marrying. In generating this data, I am able to clearly illuminate the very real financial effects that taxes have according to women's reproductive/productive labor tradeoffs at different class locations.

My project concludes with some thoughts about the limits of citizenship as a category open to women within the terms of the logic of futurity. Insofar as futurity forces an entangling of reproduction, eugenics, and conceptions of national belonging, *citizen* may be a designation that is more useful or meaningful for some women than others. Indeed, citizenship may be a tool that operates to obscure the ways in which women's political status continues to be contingent or derivative, thereby enabling the continued derogation of women as politically inferior and constraint of women's cultural value to the biological. Imaginative futurity, moreover, may not offer the capacity for women to evade the historic trap of reproductive citizenship, particularly as our imaginative future is inevitably delimited by the accumulation of the past and the constraints of the possibilities conceivable in the present. If citizenship is a category that we are not able or willing to shed at this point, however, a reimagining of the terms of reproductive citizenship is essential.

Notes

¹ A notable recent exception was the report that California prisons have been engaged in the past ten years in sterilizing female prisoners under coercive conditions or without informed consent. The state this year explicitly outlawed such practices.

² There is another kind of eugenics currently in play in American culture, one which is still medically driven: reproductive technologies that allow for genetic selection, fetal testing to screen for (and often terminate) fetuses with abnormalities or undesirable traits, and other reproductive interventions intended to improve over natural outcomes at the most foundational levels. Indeed, research and theorizing in this area has been a significant nexus between feminist and disability theory. My project, however, is not going to focus on this side of modern (cultural) eugenics and what this may mean for futurity, in large part because, at the moment, these sorts of reproductive interventions are not in direct engagement with the state—though indirect relationships are certainly present. My project is more concerned with the cultural sites and discourses that allow the state to enter more overtly into the sphere of reproduction in order to foster particular kinds of imagined futures.

³ While this caveat will be expanded upon subsequently, I find Mihnea Panu's Foucauldian explication of the state instructive, such that we can conceive of the state as "an assemblage of apparatuses, a heterogeneous, fluid, and ultimately fragile system of relations, rather than as a set of immutable power and ideological and institutional structures ruling from a transcendent point above society" (19). That said, for many people in society, the workings of the state may indeed be experienced as authority or intervention impinging upon them from above rather than as an apparatus in which they are embedded.

⁴ An exception to this is possibly Chapter 5, which models tax returns in which women are ostensibly representing themselves *to* the state via their reporting of income, deductions, etc. However, in filing a tax return, women are nonetheless constrained to the parameters within which the state is able to recognize or categorize their labor, income, and contribution, so their self-representation is ultimately still on state-based terms and delineated by the state's discourses and practices.

Chapter 1

Futurity, Eugenics, and Narratives of Nations

The concept of *futurity* is the foundation for this project, and yet futurity seems to insist on its own instability. Futurity has not meant the same thing throughout time, and its capacity to serve as an organizing logic for a culture or society has been mutable. At the most basic level, futurity is commonly used as an analogue for the future; of course, this begs the question of what is meant by the future. *Futurity*, as I will engage it here, inflects the meaning of “the future” by moving the concept of future from simply an abstract time-to-come to the level of a particular vision or anticipatory expectation of what that time-to-come will entail in relation to the present. Because of this visionary aspect, futurity also encompasses a sense of orientation, by which I mean a forward-lookingness that understands the present as primarily prelude to the future rather than as a state in itself. This aspect seems particularly pronounced under modernity; indeed, futurity as I delineate it here may be itself a product of modernity.

Though the future is commonly assumed to be self-evident as an idea, the ways in which the future as a concept is approached are historically specific, and modernity’s rendering of the future is substantially different from pre-Enlightenment thinking about time-to-come. Following the Enlightenment, “Posterity replaced God as a judge and justifier of human behavior,” conferring legitimacy on political and social movements; a future became unimaginable without the promise of posterity, future generations that will look back and make sense of things (Lowenthal 21). Prior to that time, in much of Western culture, the future was a matter of faith, an acceptance of a greater plan (designed by God or some divinity) beyond human control or comprehension.¹ Under

modernity, however, the future becomes a frontier to be managed and directed; without an omnipotent or transcendental power explicitly directing the future or creating unalterable fates for mere mortals to live out, the future becomes another province of humanity. As sociologist Anthony Giddens argues, “Under conditions of modernity, the future is continually drawn into the present by means of the reflexive organisation of knowledge environments” (3). Indeed, past, present, and future can thus be arranged into a linear structure based on progress, generally assumed to be a trajectory of improvement, but perhaps also one of decline.² (The linearity of modern futurity also informs its narrative aspect, discussed further below.) As futurists Barbara Adam and Chris Groves write, this rendering of time promotes a neo-Platonic image of the future as the endpoint in a journey which “links the story of the universe with individual lives. In both cases, there is imagined to be an inherent tendency towards perfection, which must be helped towards full realization” (61). Human beings are the actors, in this concept, with the capacity to realize perfection. This expectation of progress has the effect of collapsing and minimizing past and present in service of the imaginary future such that, as philosopher Paul Ricouer describes:

The present, henceforth, will be perceived as a time of transition between the shadows of the past and the light of the future...Outside of this relation the present is indecipherable. Its sense of newness stems from how it reflects the light of the expected future. The present is only new, in the strong sense of the word, insofar as we believe that it ‘opens’ new times. (210-211)

Ricouer suggests that this past-present-future relationship is created by a “change in the horizon of expectation” as distinct from the present experience that results from shifts in humanity’s conventional perception of itself vis-à-vis the universe in the modern era.

Adam and Groves likewise recount the ways in which Enlightenment thinking reinterpreted humanity as governed by natural (or God's) laws yet capable of gaining enough knowledge of natural law to act freely in control of his own destiny. For these thinkers, the "future was still open, dependent on will and decision" (Adam and Groves 67). From this point, they write, it was a short leap for thinkers to begin theorizing normatively, to project an ideal end state for humanity towards which present human beings ought to endeavor. The only question remaining then, was which path of progress was preferable and what plans would take humanity to its end (Adam and Groves 68-69). The future increasingly became understood teleologically rather than as an abstract, such that a logic of (present) cause and (future) effect became prevalent. This shift relies on the presumption (and the markedly secular belief) that humankind *is* actually capable of the level of control required to act in the present with reliable future results. In tracking this paradigmatic shift, Ricouer points to three themes that characterize modernity's engagement with the future, "the belief that the present age has a new perspective on the future that is without precedent... the belief that changes for the better are accelerating...[and] the belief that human beings are more and more capable of making their own history" (210). This third aspect, the pretension to control, he argues, is the most novel and most dangerous face of modern futurity because it is an illusion:

...the theory of history and the theory of action never coincide... What happens is always something other than what we expected. Even our expectations change in largely unforeseeable ways... The theme of mastering history thus rests on a basic misunderstanding of the other side of thinking about history... the fact that we are affected by history and that we affect ourselves by the history we make. (Ricouer 213)

The danger, as Ricouer sees it, is neglecting the future's contingency by indulging the present's arrogance. To put it more proverbially, the road to hell is paved with good

intentions. Nonetheless, though human control over the future may be illusory, this notion still holds tremendous power. Widespread acceptance of our power to shape the future undergirds political and social efforts to enact change or to justify economic or political strategies at global levels. This faith in human power over the future persists even “where interdependencies are acknowledged but thought to be amenable to designed intervention and transformation” (Adam and Groves 81). All evidence to the contrary, we still seem to think that the future is in our hands.

Of course, theorists of futurity have readily critiqued the expectation of positive progress embedded in modern futurity. Writing after WWII, Ricouer is in alignment with many philosophers of the later twentieth century, pointing out that visions of progress (as improvement) are no longer believable to many, though progress in terms of the speed of new revelations does increase. “What we really doubt, however, is that the time separating us from better days is diminishing...Do we not see our dream of a reconciled humanity withdrawing into an ever more distant future and one ever more uncertain of realization?” Ricouer asks (212-213). Similarly, Adam and Groves suggest that visions of future improvement continue to diminish under contemporary social and economic conditions as “Trusted structures are disintegrating, reliable continuity evaporating: the job for life, the company for the next generation, the security of energy supplies. The uncertainty that accompanies social change has emerged as one of today’s most reliable certainties” (34-35). Surveys over the past 20 years indicate that Ricouer’s assessment of our general expectations of the future in the Western world have not become rosier. Demographer David Lowenthal reports that this pessimism is widespread, with young Australian adults and children polled in 1996 anticipating that their quality of life would

decline by 2010, while North Americans and Western Europeans surveyed in 2002 agreed by a large majority that their children would be worse off than themselves. Indeed, two out of three British young adults regarded their prospects as far poorer than those of their WWII-era grandparents (Lowenthal 20).

Though unimpeded improvement has flagged as a hallmark of thinking in modern futurity, this does not mean that we have ceased projecting narratives of improvement into future times; indeed, as the glow of future progress dims, *futurity* becomes more intricately tied to the present and the actions we undertake to correct our course, so to speak. One so-called corrective technique, for example, involves projections of the future that are colored by nostalgia and envision reclamation of a lost, ostensibly better past. Also common are calls to make sacrifices in or to the present in order to stall or reverse downward trends in the future; a prime example would be calls for carbon taxes or fossil fuel use restrictions to prevent ever greater impacts from climate change. Regardless, the idea that the future is within human control to shape or direct remains prevalent, with potentially dangerous—or at least unpredictable—outcomes. The danger, Adam and Groves suggest, is that “[O]ur knowledge of the future is being continuously foreshortened, compressed and reduced to the present while the effects of our activities extend ever further into the distant beyond” (35). In other words, we act expectantly and based on present information even as present conditions continue to change rapidly, and we lack any evidence that our actions will have their intended effects. Under such conditions, it makes no sense to simply suggest we avoid acting recklessly—how are we to know what recklessness even looks like? That said, seemingly reckless acts could have unforeseen beneficial consequences. Ironically, *futurity* becomes itself something of a

matter of faith—faith that mistakes can be corrected later, faith that this particular game does not end; if the future realized by present generations seems grimmer, the future generation will launch a better plan to put humanity back on its track of upward progress. In theory some perfect end state might be imagined, but it will never actually be attained because futurity is always just a little further ahead.

A Brief History of Futurity

Not surprisingly, issues of control and causation have remained at the core of much theorizing in futurity, and a brief review of the trajectory of intellectual work related to the concept may be helpful here. At the outset, determining what can be considered scholarship on futurity can be a bit hazy, as there is no defined futurity discipline as such; including any theorist that invoked the future or premised some vision for a future, better or worse, would also cast an absurdly large net. As a starting point, it seems best to delimit the field of futurity to those thinkers and theorists who take the future as itself an object for theory and a framework for understanding the world and its structures in the present, an approach that in many cases also involves premising some sort of ethical stance for what the future ought to entail. If we approach futurity from this perspective, it is easier to understand the incompatibilities work falling under the aegis of futurity. Humanist Paul Ricoeur's narrative-based theorizing of futurity as the basis for engagement with and reimagining of the present world, that is, falls under *futurity*, but so also does the anti-humanist, future-rejecting political worldview put forth by Lee Edelman. Futurity manifests in philosophy emerging in the 1970s with a utilitarian-ethical stance that seemed to be recuperating the disillusionment of post-WWII thought,

with philosophers emphasizing the balance between individual happiness and the greater social good—but it also permeates the genres of dystopic fiction and political polemic. Futurity organizes technological theorizing that premises the ascendance of artificial intelligence and the theoretical event of “the singularity” in which the creations of humanity supplant humanity itself. It also structures technological theorizing of human development that will usher in a new age of post-humanism in which biology can be superseded and the political/social investments of the present can be resolved in favor of a more rational world. Futurity is at the core of speculative science fiction, including genres like afrofuturism, which grapple not only with a possible social future, but also engage in reimaginings of the past. Futurity animates the fields of environmentalism and ecological humanities, which seeks to bridge the gaps between social and scientific knowledges, providing the frame that gives meaning to present projections for ecological outcomes and the ethical basis from which to demand humans change their present behaviors. All of these areas—and more—comprise the field of futurity, but they are not necessarily compatible or in conversation.

I suggested above that the modern conception of futurity, and particularly its presumption of progress and human control, has diminished considerably over the past several decades, particularly since the WWII-era; at the same time, however, preoccupation with the future and a sense that imminent changes must be made to prevent disaster seems to permeate much of contemporary U.S. culture. The sense of looming threat of self-destruction, perhaps from human-induced climate change or global economic collapse or widespread war featuring increasingly nightmarish weapons, is perhaps intensified by our ever-expanding technologies for creating, disseminating, and

consuming knowledge and information. And yet, for most people in the United States, day-to-day life is not lived with the sense of impending doom and futility, but rather with planning for a future in large and small ways. The intellectual projects of futurity, then, that grapple with the future and seek to enact or change it through present investments seem more compelling and relevant, particularly when considering the politics of contemporary culture, than the sort of anti-future or rejection of the anticipatory promoted by theorists like Edelman. With this in mind, a productive starting point for tracking work in futurity seems to be philosophical work of the 1970s and 1980s, which employed futurity as a means to not only organize and explain social and individual motivations and (political) behavior, but also to question what sort of ethical and utilitarian tradeoffs the individual versus the common good might require. In particular, philosophical thought on futurity in this period, as will be detailed further below, seemed to emerge out of contemporary concerns with environmentalism, population growth, and women's rights concurrent with prevalent discourses concerned with individual rights and social responsibility, global limitations to procreation, and fears about demographic change. Philosophers such as Mary Warren, Jan Narveson, Gregory Kavka, and Jonathan Bennett approached futurity as a framework for examining ethics and morality, though typically through a utilitarian lens. Many Western philosophers at this time seemed primarily focused on postulating that—or questioning whether—present actions ought to be balanced with their future payoffs.³ Philosophical work emphasizing individual freedoms, interestingly, tended to dismiss the so-called moral rights potentially ascribed to future (imaginary) persons; the primary concern lay with the existing person in the present, an attitude that later scholars contend has broadly deteriorated, and one which

reflects a more specific deterioration of women's rights to bodily autonomy. A number of futurity philosophers in this period were particularly interested in the connection between present and future forged through women's fertility, at individual and population levels.

For example, in arguing that future potentiality cannot be used as the basis for abortion or contraception restrictions, philosopher Mary Warren writes, "The very notion of acting wrongly toward a merely potential person, that is one which will never become a person, is incoherent. For who is it that is being wronged when a potential person is prevented from becoming a person? Absolutely no one" (19).⁴ What is more, "If a wrong is done when a potential person is prevented from becoming a person, it isn't done to the person who might have been, since that person is a purely mythical being" (Warren 21). The individualism emphasized in this balancing of future and present obligations seems to have been characteristic of a more utilitarian-inflected approach to futurity at this time in tension with an ethical stance prioritizing happiness maximization as a moral imperative in present-day decision-making about the future. Warren points out that the reproductive decision between having one fully happy child or two half-as-happy children is not the moral issue, but rather that having a child under conditions that one could predict would lead to unhappiness is morally objectionable, "not because it violates the rights of a presently existing potential person, but because it results in the frustration of the interests of an actual person in the future" (Warren 25). This issue is not in curtailing potentiality, but in creating real future pain, in other words.

While Warren's arguments would seem to anticipate and refute contemporary fetal personhood politics, however, there remains a very eugenic undercurrent in her line of thinking. Her conception of creating suffering as the moral concern in reproductive

decisions is troubling from a disability rights perspective, in that it would seem to endorse the elimination (through abortion or non-conception) of individuals with physical or mental differences that could potentially harm them in the future—as if disability were a guarantee of suffering or that people born without disabilities were immune to future harm or disablement. Her notion of moral reproduction given conditions and prediction, moreover, creates more moral problems than it resolves. If one is poor, for instance, is it morally objectionable to have children? Does the moral burden begin and end with the individual choosing to have a child, or is there a broader moral obligation to ensure individuals are free to have children if they choose and that children do not live in poverty?

Philosopher Jan Narveson echoes Warren's presentist emphasis while also introducing society-at-large as a factor, concluding that "New additions to the population ought not to be made at the expense of those who otherwise exist...But...new additions ought to be made if the benefit to all, *excluding* the newcomer, would exceed the cost to all" (55). Of course, how such calculations could be made and what sort of psychic abilities would be required are less clear. The notion of calculating benefit, or more specifically, happiness, preoccupies Jonathan Bennett as well, who rather abstractly concludes "the proposition *If mankind has a future then there will be many happy people* has some tendency to make it morally permissible to give or allow mankind a future, while having no tendency whatsoever to make it morally obligatory to give or allow mankind a future" (73). Such conclusions do nothing to displace the idea that it is within the presently living's power to bestow futurity (or not) or to dictate the kind of future that will be bestowed. What is more, this sort of early work on futurity, though ostensibly

concerned with the ethics of acting in the present for the future's sake, does nothing to question who has the responsibility for existing conditions that do presently or would future-ly cause unhappiness, nor do they premise who has the responsibility for changing these conditions. Because of this acceptance of the status quo, it is possible to see in this individualistic theorizing great eugenic potential where it engages with questions of reproduction and the conditions under which it is morally right for an individual to reproduce—but not with the larger context that would structure these decisions.

Departing from this strain, Gregory Kavka, whose work concerned the ethics of nuclear deterrence, is not as quick to dismiss present obligations to the future, suggesting that “If the needs and interests of future people are as important, morally speaking, as those of present people, it would apparently follow that we are obligated to make substantial sacrifices...to prevent *future* strangers from being desperately needy....*if* we are obligated to make sacrifices for needy present strangers, then we are also obligated to sacrifice for future ones” (187). Of course, that “if” remains debatable, and the futurity theorizing that continued in the 1980s did not resolve it.

More recent work on futurity and ethics has critiqued the individualistic rendering of decision-making and ethics, taking the stance that not only must we be future-oriented, but also globally oriented. In futurity theory in the 1990s and early 2000s, promotion of the atomistic, autonomous self as an agent of change declined, particularly as thinking explicitly about futurity took a turn that prioritized environmentalism.⁵ Again, the notion that actions in the present can be undertaken to effect a particular kind of future remains entrenched in this kind of futurity scholarship. Ironically, work on futurity tends to engage in its own form of fortune telling that ultimately still relies on a notion of agential

change. Theorists identify ways of thinking or behaving in the present that are the result of our current approach to the future, but they then proceed to suggest what the outcomes of these ways of thinking or behaving will be, often with a normative bent that asserts we can change the direction of the future by changing course in the present.

The preoccupation with environmentalism and present behavior change is clear in the recent representative work of Adam and Groves (2007), who suggest that in the process of envisioning the future, we colonize it, and “our responsibility for the future becomes harder to keep in focus when transactions are conducted in and for this growing present, and thus gain meaning and significance solely with reference to it” (101). This assertion rings true in their critique of the ways in which present investments in (unsustainable) economies are chosen despite longer term environmental costs. In the process, we maintain the status quo at risk to future stability and at the expense of the people harmed by present inequities. To put it less abstractly, we continue to demand, for instance, cheap fashion (or technological gadgets or coal fuel) without regard for the environmental impacts of its production or the human costs of the people who labor to produce these goods—indeed, we don’t regard these things because we have no grasp of them. “Power becomes promethean in the sense that the power to act and transform is not matched by a capacity to know and be mindful of interconnections, implications and potential effects” (Adam and Groves 81). Our current orientation to the future, Adam and Groves suggest, has become deeply irresponsible—we are selling future generations down the (polluted) river because we choose to value short-term economic benefits above all else and use our institutions to preserve those values to the detriment of others (121-122). As an alternative, Adam and Groves suggest a more ethical approach to futurity

requires recognition of interdependence and an understanding that the future cannot lose its embeddedness in the present; in this way, they seek to simultaneously discredit a pretension to full control over outcomes of present actions while still imploring us to control ourselves (environmentally) in the present in order to foster a better future.

In contrast to the environmental perspective, in which the present is given precedence over the future, recent queer theory work has asserted just the opposite, at least as futurity is related to other socio-cultural investments in the demographics-to-be. Lee Edelman is perhaps the most visible representative in this area of futurity thinking. In his 2004 polemic *No Future*, Edelman argues that a truly subversive queer politics must make the ostensibly unprecedented stance against the future, to the extent of rejecting it entirely, and its use as a justificatory weapon to harm and constrain the lives of queer persons in the present. The futurity organizing our current U.S. culture, he argues, deploys the symbolic figure of the Child to discipline and discredit ways of being: “We encounter this image on every side as the lives, the speech, and the freedoms of adults face constant threat of legal curtailment out of deference to imaginary Children whose futures... are construed as endangered by the social disease as which queer sexualities register” (Edelman 19). The heteronormativity implicit in contemporary futurity, particularly in prioritization of “a future for our children...construe[s] futurity in reproductive, tacitly heteronormative terms,” which makes a queer critique of futurity especially salient (Dean 128).

Edelman’s critique of the Child is compelling, particularly as he explicates its pernicious, political expediency, a move which also takes the deployment of futurity squarely into the realm of contemporary politics and social control. The imaginary

“Child,” quite distinct from actual living children, is used to diminish the value or importance of those presently living for the sake of an imagined future while justifying political practices intended to entrench those social disparities. The Child has become so pervasive, he suggests, that the future and the political can no longer be thought without it; under these conditions, a queer politics must reject the Child and the reproductive futurity it demands, instead embracing the future-negating death drive.

But while the discourses circulating through the Child may be heteronormative, Edelman neglects the ways in which they are distinctly harmful to women, particularly as women are constructed as reproductive or potentially reproductive and thus implicated in reproductive futurity whether they want to be or not. Extending Edelman’s critique into more feminist terms, the salience of the Child also has the effect of producing women as handmaidens to an idealized future and authorizing political condonation of women as reproductive bodies and resources to be used as opposed to political participants in their own right. Feminist critics have frequently examined the ways in which women are subsumed to the supposed needs of children—even children not yet born.⁶ Indeed, women who are figured as bad mothers can also be figured as unworthy of political rights and even threats to futurity, at least to the extent that the:

figural Child alone embodies the citizen as an ideal, entitled to claim full rights to its future share in the nation’s good...whatever refuses this mandate by which our political institutions compel the collective reproduction of the Child must appear as a threat not only to the organization of a given social order but also... to social order as such, insofar as it threatens the logic of futurism on which meaning always depends. (Edelman 11)

I would argue the Child has certainly been just as effective—if not more so—in disciplining women and producing them as mothers or potential-mothers rather than as persons valuable in their own right. Edelman argues that a billboard emblazoned with the

slogan “It’s not a choice, it’s a child” forces futurity upon us in the form of “the compulsion to embrace...the privileged form of the Child” (15-16). Such a slogan, however, does much more: for the women to whom the billboard is truly addressed, the Child supersedes all choice, autonomy, or personal value the woman herself has. It matter-of-factly decides that the Child is the subject with which our society is concerned, not the woman who would bear it.

These objections aside, the queer critique of futurity has emphasized an aspect that other philosophers, demographers, environmentalists, and so on have not: futurity as a discourse in itself, rather than as primarily a perspective or worldview under which individuals act and make choices. Futurity, therefore, must also be understood as a discourse that constructs particular visions of the future, accounts for the present, and frames individuals as agents who have the potential to enact or foreclose those visions. Futurity’s discursive aspect generates the imaginative narratives, political and social, about where a culture has been, where it is, and where it is headed, as well as the mechanisms—the social, political, legal, economic, creative, and information systems—that we deploy in response to those imaginings.

Futurity as Discourse

Thinking through futurity as discourse returns us to the work of Ricoeur, who approached discourse in terms of narratives and the ways that practices of story-telling had material, world-building effects. Futurity, he suggests, helps to propagate certain kinds of narratives that allow us to make sense of the failings we see in the present, particularly as we tend to frame the present as a place of crisis, caught between a past we

imagine as superior and a future that looks less and less utopic (213). In attempts to alleviate this crisis of the present, we begin to construct narratives creating throughlines of past to present (organizing events into a structure that justifies or makes sense of the present moment as a logical outcome) and positing the path from present to future (generating anticipatory histories of what we do in the moment that will ineluctably lead to the outcomes we desire). “Humanity becomes its own subject in talking about itself. Narrative and what is narrated can again coincide, and the two expressions ‘making history’ and ‘doing history’ overlap,” Ricouer writes, collapsing the distinction between narrative and practice (212). Creating such narratives about the future fosters our investment beyond—and sometimes at the expense of—the present, and they are imbued with world-making capacity, particularly as they inspire other (non-narrative) socio-political-economic actions.⁷ The discursive or narrative aspect of futurity, in other words, is distinct yet deeply interconnected with the eugenicist dimension of futurity, which is premised on the capacity to control and direct the world-to-be through present practice.

Futurity as discourse maps neatly onto conventional narrative structures, which perhaps contributes to the power of futurity narratives: as a culture we were X; because of that, we are now Y; and if we do such-and-such, we will soon become Z. Whether the story is positive or negative, it follows a familiar structure. A futurity narrative allows for not only a projection of the future, but also a selective reconstruction of past and present; the modern presumption of control is intrinsic to the narrative practice, then, as we can construct an orderly telos that leads us on an ostensibly logical path from our past to the present moment and on to the proposed future. In this telos, everything has happened for a reason, and everything will happen according to the reasons we put forth today,

elegantly guiding us from beginning to middle to end, as though the future were a point that could be definitively reached and not an ever-more-distant horizon. Familiar narrative structures help to disguise our lack of control or foresight; they keep the future contained within an accessible framework that inflects our present actions with significance and predictability beyond the existing moment.

Even as these familiar narrative structures are imposed, however, futurity actually disrupts them in a unique way. As suggested above, the (hi)stories we create as a culture tend to look backward; they conduct the business of ordering the past to make sense of the present and explain how we might have arrived at our current point. Everything that happens can become a story of progression, although not necessarily of improvement. To tell a story about the future, though, is to do something very different. Rather than assembling actual events, the narratives of futurity are assembled with not-yet events and not-now facts; they are speculative narratives that nonetheless claim a causal connection with the present. Indeed, in some ways, any narrative of the future is unavoidably bound to the present moment that permits the particular imagining of the future premised. Ricoeur writes that “the future seems to be representable only given the assistance of anticipatory narratives that transform a living present into a future perfect mode—this present will have been the beginning of a history that will one day be told” (260). This pretension to control history-in-the-making, combined with a culture’s desire to preserve its own narrative identity, can have very real impacts upon those living now for the sake of succeeding generations. Though control of our stories may always be only an illusion, it is an illusion that ultimately relies on having the perceived right people in the future to retell the (accepted-as) true narrative. Establishing the present’s constraints upon the

future, its relevance and importance to a time when the present story-makers will no longer be alive, Ricoeur suggests, is a key function of historic and future-perfect narratives: “the idea of a generation is the insistent reminder that history is the history of mortals. But death is also thereby superseded... only dealt with by allusion, to the profit of those entities that outlast the cadavers—a people, nation, state, class, civilization” (115). Our present distance from the imagined future creates a degree of anonymity, transforming living individuals into the ancestors of a (great) future nation or civilization; the petty and ordinary facets of daily individual life erode away and produce idealized populations-to-be. Futurity, in this sense, can be an exceptional tool for constructing social group identities or fostering nationalism.⁸

Following Ricoeur, the construction of futurity narratives becomes an ethical concern because narrative-making is ultimately about world-making. The future that becomes projected in narrative or discourse allows us to imagine a world other than the one we inhabit and consequently to work toward that different world. In the process of creating or consuming narratives about futurity, we are creating possibilities for other ways of being. This is not to suggest, of course, that futurity can be entirely speculative or disconnected from the reality of the present. Drawing on Heidegger, Adam and Groves suggest that when we create futurity narratives, “we understand what we encounter within a halo of our own projected future potentiality...our responses commit us to a more or less definite ‘range’ of futures,” such that our imaginative possibilities are delimited by present conditions (126). In moving towards the future, we simultaneously open up a range of some possibilities and foreclose others; the stories we create spur

particular kinds of actions within the plot, so to speak, and so narrative cannot be divorced from world-making practice.

Political Use of Discursive Futurity; Issues of Narratives and Nations

The use of futurity discourse as a spur to action has become almost cliché in this regard; political speech, for instance, commonly invokes the benefit to “our children” or even those children’s children to justify positions on everything from education investment to deficit reduction to social policy, with the notion that such appeals will mobilize constituencies. Service to future generations legitimates and justifies current actions in this sort of discourse. Such futurity discourse may become particularly powerful when it connects with other longstanding, salient political or cultural discourses. For instance, in the United States, discourse that trades in American notions of self-reliance and personal responsibility (i.e., pulling oneself up by one’s own bootstraps), the belief that hard work will merit just reward, and the importance of individual freedoms and liberties all still seem to hold cultural sway even as aspects of these cultural hallmarks fall under scrutiny or critique. Futurity narratives that appeal to these sorts of ideals are familiar to us all—the United States as the shining city upon the hill. Similarly, when futurity narratives are deployed to inspire anxiety about the future, an audience’s fears can be played upon by simultaneously invoking deep-rooted cultural stereotypes and prejudices based on hard-to-dispel discourses about race, gender, sexuality, ethnicity, and so on. A prime example of this sort of futurity discourse circulated in welfare reform debates in the 1990s, when the future of the nation was (rhetorically) imperiled by welfare queens, deadbeat dads, and unwed teen mothers.

Other examples of futurity narratives are strengthened by drawing on alternative or critical discourses; for instance, in the discourse that premises a catastrophic environmental future due to current production and economic practices, large corporations may be framed as opportunistic villains—rather than pillars of economic stability—taking advantage of marginalized peoples and endangering the survival of all.

Political story-telling about the future is not motivated by concerns with truth or accuracy, but by persuasion; the past-present-future narrative premised for a particular audience must be constructed to resonate with its ideological and emotional interests. The effectiveness of the call to action relies upon the effectiveness of the performance, in other words; what is at work is an aesthetics that relies upon the foundation of available cultural narratives and investments.

To talk about culturally salient narratives, however, turns out to be difficult; after all, how can we adequately delineate and define what a cultural narrative entails? Is it enough that it be commonly recognizable as a form? Is it enough if it is promoted by a major political party or large media conglomerate? Do people have to believe in a particular story's premises or must there be people who reject or critique the story—or both? Do cultural narratives actually represent or reflect their societies or should they be understood as tools that authorize societies to act in particular ways at particular times?

Richard Kearney suggests that “Historical communities are constituted by the stories they recount to themselves and to others” and that these narrative behaviors help to generate “*nations as narratives*” (79). These accounts create the sense of belonging required to cohere individuals into groups/nations. For Kearney, this aspect of narrative can be harmful, as the groups/nations perceive themselves as naturally self-evident and

act as such: “The problem is not that each society constructs itself as a story but that it forgets that it has done so... like an overgrown narcissistic infant presumes that it is the centre of the world, entitled to assert itself to the detriment of others. When this happens the nation congeals into a terrifying will-to-power” (82-83). Taken to an extreme, Kearney argues, nationalist narratives can result in totalitarian or fascist regimes. Kearney is clearly thinking historically here, looking back at the grand, motivating narratives constructed by Hitler or Mao.

Invoking cultural narratives here, however, I am not suggesting that there is a single defining account of a culture that is universally accepted or espoused. I would suggest that power structures and institutions within a culture or a state are invested with legitimacy and authority by (relatively) hegemonic or prevailing narratives that encompass accepted historical accounts as well as norms and ideologies, origins or reasoning for those norms and ideologies, and projected visions of a culture’s future path. My thinking here draws on Roland Barthes’s theory of cultural myth, in which history and ideology become largely symbolic, representing what a culture purports to be. These sorts of mythologies circulate as narratives disseminated and indoctrinated through religious, educational, political, legal, family, and media institutions. Importantly for my interests in this project, these narratives and the non-discursive practices they may authorize include prescriptions for reproduction along cultural norms as well and interpretive frames for the vast quantities of data and information generated about reproductive demographics; who should reproduce, as well as how and how much, is encoded in the cultural conventions and expectations that are in part narratively produced.

This is not to suggest that a culture's narratives are fixed or monolithic, or that they function as metanarratives, though I would argue that the stories a culture tells about itself cannot change dramatically overnight. Some accounts simply circulate too widely and are too entrenched to quickly abandon; they are embedded in language and in history books, institutional and legal precedent, economic and political norms, news media and artistic representations. At the same time, pluralities of (relatively) marginalized narratives are always arising in opposition or contradistinctions to relatively dominant cultural accounts; a reproductive example might be the feminist account of how the reproductive behaviors of poor women are shaped by institutional or structural oppressions and constraints, an account that critiques other dominant narratives that paint poor reproductive women as irresponsible, malicious, or otherwise motivated to make bad decisions on an entirely individual basis. Both of these may be cultural narratives, but they do not have the same prevalence in shaping attitudes, behaviors, or policies. They do both contribute, however, to the shifting arrangement of many stories that rise and fall in terms of their hegemony, dominance, and intelligibility. Narratives that are reinforced by broad agreement, widespread citation, or performative adherence to their precepts can authorize particular practices or technologies of social ordering, which in turn has impact upon the kinds of (narrative) futurities that will be imaginable or desirable.

In the case of the contemporary United States and its prevailing cultural narratives, therefore, I propose that it makes more sense to think of the nation—and thus its salient discourses—as far more fragmentary. Bound within a certain territory, the case of the United States is unique in that its assemblage of regions, classes, ethnicities, ideologies, religions, and so forth makes it nearly impossible to generalize. Rather than

one nation with a founding narrative, the United States would seem to be better described as a shifting organization of mini-nations competing for dominance within one state, groups that self-define and cohere along narrative schemas (and visions for the future) they find compelling. From this perspective, we can make sense of the coexistence between the incompatible narratives, for example, of the United States as a nation of immigrants in which multiculturalism is heralded for its generative capacities and of the United States as a nation threatened by an alien horde intent upon destroying the American way of life. Both narratives circulate popularly, impact the beliefs and values of individuals, and inspire policies and behaviors; they are both cultural narratives within one state but perhaps representing the views of (at least) two nations.

Using the term *nation* here, I am drawing on a description of society proposed by Foucault, “an association, group, or body of individuals governed by a statute, a society made up of a certain number of individuals, and which has its own manner, customs, and even its own law. That something that begins to speak in history, that speaks of history, and of which history will speak, is what the vocabulary of the [modern] day called a ‘nation’” (Foucault 134, 2003). The coalescence of such a nation, I suggest, does not mean that multiple nations cannot coexist within one nation-state, or that various nations in this sense cannot be competing politically for dominance, using narrative as one tool, within the nation-state.

Narrative may be a uniquely powerful tool in modern politics. Foucault suggests that historical narrative has been a component to the State’s institutional coherence in the modern era: “a continuity has been established between historical narrative and the management of the state...It is the use of the State’s model of managerial rationality as a

grid for the speculative understanding of history that establishes the historic-political continuum. And that continuum now makes it possible to use the same vocabulary and the same grid of intelligibility to speak of history and to analyze the management of the state” (170-171, 2003).⁹ The State’s accounts of its past-present-future has the capacity to not only justify its own persistence but also to authorize or delegitimize particular social organizations. These discourses, however, are not developed in some sort of top-down, authoritarian structure, but rather operate within and inform a larger network of socio-political discourse as well. In her analysis of citizenship and cultural narratives, cultural critic Lauren Berlant notes that the confusion about the management of the state captured in Harriet Jacobs’s *Incidents in the Life of a Slave Girl* “shows that a great deal of language and logic circulating through the national public sphere is absurd, ignorant, and extremely consequential to the ways people understand and act within what they perceive to be the possibilities of their lives” (15). Whether or not such narratives are true is not the point—it is whether they are persuasive or compelling, an aesthetics of political narrative.

This is not to say that it does not matter if these narratives are true; on the contrary, I would argue that it matters tremendously because of political narrative’s world-making potential and capacities. When a political narrative gains traction, whether fictive or true, it can quickly become entrenched in policy and practice with very real, material effects upon the lives of those implicated in the story—thus shifting the resultant horizon of expectation. Drawing on Ricouer, Kearney delineates narrative’s “circle of triple *mimesis*: (1) the *prefiguring* of our life-world as it seeks to be told; (2) the *configuring* of the text in the act of telling; and (3) the *refiguring* of our existence as we

return from narrative text to action. This referral of the narrative text back to the life of the author and forward to the life of the reader belies the structuralist maxim that the text relates to nothing but itself' (133). This refigurative capacity can be understood optimistically for those who are marginalized socially and interested in making changes towards balancing power and privilege—but what about those who are interested in maintaining status quo inequalities in power and privilege? In a context where those who currently enjoy social/political dominance also tend to enjoy greater narrative power in terms of outlets for dissemination and opportunities to discredit or disallow competing accounts, narrative's refigurative capacity is not necessarily as all-encompassing or accessible as Ricouer or Kearney would more optimistically suggest. Power differentials may also allow for certain political narratives to circulate pervasively or even operate as dominant even if they are not representative of majority viewpoints; in other words, minority discourses may seem to be more mainstream because of their volume or the frequency with which they are reprinted, aired, or shared. While contraceptive use or access is a current political controversy, for instance, the Guttmacher Institute reports that 99 percent of American women use or have used contraceptives, suggesting that the vast majority of Americans would not object to having contraceptive coverage through their insurance.¹⁰ These perhaps misleading or nonrepresentative discourses will also contribute to material effects nonetheless. What is more, as this narrative refigurative capacity occurs outside the realm of story and language—for instance in law or policy—it would seem that the potential for different (refigurative) stories must change as well. Some stories will become possible, others more far-fetched.

The hopes, fears, and investments of the present inform the imaginative projections of the future, and the creation of present populations into the future's heroes, victims, and villains can have justificatory power for the disciplining or targeting of these groups in the present.¹¹ The social inequalities or injustices that may accompany differential treatment for target populations on these terms are likewise made permissible and perpetuated at least in part by present cultural narratives that ascribe rationalizations for these differences. At the same time, such narratives at least implicitly privilege (certain projected accounts of) the future over the rights and needs of living constituents—the resulting practices and material effects of such narratives begin the process of stripping certain people of subjectivity, reducing them to their functionality in terms of present actions and future goals. For women, I argue, this process is even more prevalent and acute, even normalized, because, quite literally, their bodies create future generations.

Biopolitics and Futurity's Eugenic Dimension

Futurity, then, as a perspective/worldview and as a discourse, must be understood as biopolitical, at least to the extent that the population's "vital existence becomes a focus of government, the target of novel forms of authority and expertise, a highly cathected field for knowledge" under the contemporary state, including its reproduction/procreative behaviors (Rose 2008, 4). This biological knowledge, in turn, becomes operationalized through the logic of futurity when different apparatuses of the state make decisions about or act upon bodies in the present for the sake of this imagined future. In this context, I suggest, some narratives and associated non-discursive practices can become the tools for

more contemporary forms of non-medicalized eugenics, or eugenicist policy and practice that trades in disciplinary approaches, incentives, and discouragements rather than outright and coercive medical interventions into reproduction—though with the same pretension to management of the future. Through narratives that imagine a future very different from the present, biological functions, at the site of reproduction, are conflated with social functions and utility; at an extreme, the individual can be discursively dehumanized to become a piece of organic machinery in the culture's reproduction, an asset or a liability to the culture's projected future. Because women's bodies are quite literally the primary site of reproduction, they may be uniquely vulnerable to this kind of utilitarian reduction.

It is at this point that the eugenic dimension of futurity becomes significant, where (women's) bodies require management to help achieve larger social goals. Berlant argues that nationalistic futurity narratives are grounded in (inherently destructive) eugenic frameworks “enacted in the collective performance of private, intimate acts, acts of sex and everyday child-rearing,” such that we are all implicated in the project of (nationalistic and eugenic) future-making (205). In a sense, we are all inextricably embedded in a national historical context that has taken and continues to have a eugenic stance towards women whose reproductive capacity is figured as dangerous or threatening to the future of the nation. This eugenic context, in turn, incorporating a history of coercive sterilization and contraceptive programs as well as the more contemporary, subtle forms of incentivizing and disincentivizing policies or discourses attached to childbearing, constructs all reproductive women as (at least potentially) suspect and perhaps in need of scrutiny and intervention. In other words, so long as the future of the nation is perceived

to depend upon the proper production of subsequent generations, reproductive women are unreliable partners in future-making to the extent that they are uncontrollable or undisciplined. Reproduction functions as the border between present and future, the turning point of the plot, and women pose an irreducible threat to any vision of the future if they refuse to abide by its discursive constraints. In such a case, eugenic practices enforce compliance.¹²

The eugenic aspect of futurity thus connects the narrative/discursive dimension to the politicization of reproduction. Ultimately, the narrative meaning attached to an existing generation is always deferred; succeeding generations and their interpretations or manipulations keep the story going in the future. Lee Edelman describes this deferral in terms of a politics of the Symbolic, a politics that operates “in the name and in the direction of a constantly anticipated future reality” which nonetheless is delimited by an Imaginary past (8-9). Edelman argues that the hope of obtaining meaning from the future negates the value of the present, privileging the unborn generations over those living now and ultimately resulting in politics that enact a present degradation of those deemed unnecessary or dangerous to the future. When such a politics enacts policies designed to eliminate the so-called problem areas of the present from the future by curtailing or constraining the present’s reproductive options, to breed a problem out of existence, in a sense, futurity is clearly eugenic.

Futurity under the terms of modernity becomes a eugenicist enterprise, moreover, because futurity is not about whether or not we will have a future, but rather what kind of future we will have. Futurity is about shaping, directing, and controlling what *will* happen through *present* action—and what will happen is understood to be contingent upon the

kinds of bodies peopling the future. Futurity, therefore, is deeply invested in reproduction and issues of belonging—that is, issues of citizenship, which will be discussed in the next chapter.

Attempts to shape the future citizenry through current reproductive interventions are eugenicist, but under the logic of futurity and its associated justificatory discourses, this is not a simple matter of whether or not a particular woman reproduces.¹³ Futurity—its discursive and eugenic elements—elevates reproduction above an individual bodily function to incorporate concerns of how one reproduces, under what social terms and possibilities one reproduces, and finally what is reproduced, both materially and ideologically. Discursively, the expansion of the meaning of *reproduction* incorporates the complicated web of subtle and overt cues our prevailing cultural narratives give us about what good or socially responsible reproduction looks like versus bad/irresponsible reproduction, and what each of these categories mean to our future possibilities.¹⁴ Reproduction, like history, is considered to be under human control; instead of God, medicine, science, policy, and law will deliberate and collaborate eugenically to produce the desired future citizenry. The context provided by cultural narratives—and our reading comprehension, developed as members of contemporary U.S. society—will help legitimize or delegitimize those collaborations.

Eugenics in the United States

The history of eugenics in the United States informs this project; in a sense, the claims I am making about logic of futurity and the eugenic aims often inevitable within it have been borne out historically already. I contend that many of the same motivations

and logics are still at work, though the methods of attaining the desired outcomes in populations may have changed. A brief overview of this eugenic history may be helpful here. While the term eugenics often evokes an image of Nazi Germany today, throughout much of the twentieth century eugenics policies were legally codified and practiced throughout the western world and beyond. With regard to the United States, various governmental and medical authorities launched eugenics programs with the full endorsement of state and federal government agencies. Beginning with Indiana in 1907, a total of 33 U.S. states eventually implemented eugenics programs that were ostensibly intended to eliminate supposedly undesirable traits from the population's gene pool in order to strengthen future generations of Americans, to establish Americans as a people genetically superior to the rest of the world. Indeed, eugenic policies were not solely concerned with issues of biological, medical or social desirability, but also with nationalistic projections of citizenship and belonging. By 1935, over 20,000 people had been sterilized under eugenics programs in the United States (Browner and Press 307).

Programs of coerced or forced sterilization initially targeted those who were deemed *feeble-minded*, and therefore considered by doctors, judges, or legislators to be unfit for procreation. In addition, in relation to eugenic nationalism, "feble-mindedness was linked with a lack of civilization-building skills in two ways: it was equated with a lack of citizenship skills and with a lack of those moral characteristics that make one an upstanding, contributing member of a 'civilized' society" (Stubblefield 175). A number of disability theorists have demonstrated that the content of the catch-all feeble-minded category remained malleable, open to significant expansion with tremendous consequences.¹⁵ The feeble-minded included, at different times and under different

circumstances, those with cognitive impairments, epilepsy, and alcoholism, so-called promiscuous women, people with physical impairments or disabilities, individuals with mental illness, individuals convicted of crimes, individuals who were deemed immoral, and poor people, particularly those who sought or received public assistance. These sterilization programs routinely targeted women more aggressively than men, though the argument could be made that this had more to do with medical access than any programmatic intent: a woman who had just given birth could be sterilized by her doctor without her knowledge or consent in many cases.

In explicating “the eugenic ordering of society,” Foucault acknowledges that the “symbolic of blood,” which he associates with sovereignty rather than modern governmentality, persist in ideas of blood and heredity that are politically motivating, particularly with regard to systems of racism and preoccupation with the preservation or purity of the national racial composition (1990, 149). In the U.S. context, Alys Weinbaum argues that concepts of racial purity have been foundational to the very idea of the nation, even as the race/reproduction bind she theorizes reveals such “purity” to be fictive and illusory. As she writes, “racism and sexism cannot be thought separately precisely because reproduction is a racializing force... Race and reproduction are not biological entities but articulated ideological structures” (37). It is not surprising, then, that the cultural content embedded in different terms that came to mean unfit to procreate mirrored the content embedded in racial identities, such that women and men of color were aggressively targeted. Many of the commonly held stereotypes about people of color dovetailed with prevailing standards for feebleness, promiscuity, immorality, criminality, and so on.¹⁶ A black woman was vulnerable to sterilization programs, in

other words, because stereotypes converted her skin color into evidence in itself of *feble-mindedness* and all the various associations that label contained (Andrea Smith 2002, Gutierrez 2008, Roberts 1997). Similar stereotypes have been used to target Latina women, in the west and southwest primarily, in order to stem their perceived uncontrollable fertility. Coercive sterilization practices were not uncommon in California hospitals as recently as the 1980s—and the case could be made that some of these practices are still in effect (Gutierrez 2008). Native American women also saw their fertility decimated by a eugenic sterilization program that began in 1970 with full federal funding and functioned through the 1970s, eventually giving way to questionable use of Depo Provera and Norplant birth controls rather than tubal ligation. Though accurate numbers are not available as to how many women were sterilized under this program, Andrea Smith writes that investigations by Native activists suggest that across Native populations, around 25% of women were sterilized without informed consent in the 1970s, though on some reservations, the rates were even higher, perhaps even as high as 80% (126-127).

Race was a primary vector along which eugenic programs operated, but this meant that white women were vulnerable to the extent that they failed to adhere to the normative expectations of whiteness, crossing into ostensibly undesirable social categories and becoming liabilities to their race. Weinbaum suggests that “whiteness, a concept initially used to differentiate the citizen from the slave, became the basis of racial citizenship, such that ownership of personal whiteness enabled one to claim membership in the white nation” (21). On the one hand, this manifested through eugenic promotion of (middle and upper class) white women’s reproduction, particularly where they were

perceived by eugenicists to have failed in outcompeting their so-called racial inferiors. Beginning in the early twentieth century, “Nativist fears of ‘race suicide’ and of what was viewed as the unchecked fertility of the poorer classes and immigrants...caught up [childless women] in the wave of criticism created by the convergence of fears of racial decline and deterioration and women's continuing activism inside and outside of the home, evident in the suffrage movement, increasing divorce rates, and the continuing use of birth control” (Sandelowski 486-487). As Sandelowski documents, non-reproductive white women of the upper and middle class were scapegoated for the ostensible decline in the quality of the American citizenry. The 1931 edition of *Sterility and Conception*, she notes, included “a particularly vitriolic attack against American women, including ‘fat’ women, ‘academicians,’ ‘public women,’ ‘detached women,’ and ‘social corsairs,’” declaring them “‘ultimately responsible’ for the perceived American population crisis, saying that they ought to play the exacting role in life their reproductive powers demanded of them” (488). Women struggling with infertility were often painted with a Freudian brush, which “modified the causal chain of infertility by making the desire to reproduce an important determinant of the ability to reproduce and cast doubts on the existence of both accidental pregnancy and involuntary childlessness...Virtually no behavior of the infertile woman was free of clinical suspicion” (Sandelowski 492). As disability theorist Anna Stubblefield notes, “white women did have a contribution to make to the supremacy of the white race: bearing and nurturing children who, if they were male, would contribute to the progress of humanity; and, if they were female, would become good mothers” (176).

On the other side of the white social spectrum, however, “Impoverished white women and off-white women were thereby unfit mothers: their children would not contribute to the progress of humanity” (Stubblefield 176). The object of the eugenics movement in the early twentieth century, Stubblefield suggests, was not only to stall the fertility of non-white populations, but in fact to “prevent the degeneration of the white race...Sixty percent of those sterilized were women, and a large majority of those sterilized were white and poor” (162). Stubblefield argues that feeble-mindedness came to encompass “off-white” characteristics that deviated from prevailing middle-class and upperclass norms of gendered behavior, wealth, and morality, creating the perceived threat of “tainted whiteness.” In aiming to establish the white race as genetically superior and thus culturally dominant in future generations through present interventions, the eugenics movement also clearly embraced the logic of modern futurity.

The most notorious example of eugenic intervention into such “tainted whiteness” is perhaps the case of *Buck v. Bell*. Eugenics in the United States was not only endorsed by the state as a solution to supposed social ills and a responsible reaction to the Malthusian vision of a world overpopulated—and populated by more undesirables than desirables—it was ultimately ensconced in judicial precedent by the Supreme Court’s 1927 decision in *Buck v. Bell*. The case is perhaps the most notorious justification of eugenics to combat “tainted whiteness.” The decision, in which Justice Oliver Wendell Holmes, Jr. famously wrote “three generations of imbeciles are enough,” upheld the state of Virginia’s decision to sterilize Carrie Buck, a white woman who had been institutionalized by her foster parents for being a feeble-minded moral delinquent. In point of fact, legal scholar Paul Lombardo contends that there was no true evidence of

any mental or physical disability in Buck's personal or near family history, lending credibility to feminist and disability theorists' claims that terms such as feeble-mindedness were routinely used to broadly target and punish any women not adhering to rigidly gendered social norms, particularly where it came to their sexuality or reproduction.¹⁷

Disability theorists and historians of eugenics have actively demonstrated the ways that labeling someone *feeble-minded*, *promiscuous*, *disabled*, or *unfit* are ultimately social or cultural decisions rather than objective assertions grounded in science or medicine. This distinction becomes especially clear when we consider how elimination of certain individuals' genes was condoned in order to solve social, rather than genetic, problems like poverty, thereby tying a tremendous number of cultural artifacts to biology. Though practices of coercive or forced medical sterilization have generally been abandoned and no longer receive state endorsement, I contend that eugenic policy is still very active in American culture and now functions as what I distinguish as *cultural eugenics*, a eugenic framework that operates through choice rhetoric and employs systems and practices of discouragement/punishment and encouragement/reward to direct reproduction in accordance with the desires for futurity.¹⁸ Interestingly, cultural eugenics establishes norms for individuals to take up and embody on their own in their reproductive decision-making, but this does not mean that the state is no longer present in guiding such behaviors or endorsing particular norms over others. In some cases, the state presence may be quite overt. Rather than the sterilization of poor women, for example, we have family cap laws built into welfare policy and, until recently, a preponderance of states that would allow Medicaid to cover sterilization procedures but not birth control.

We have a Louisiana state representative suggesting after Hurricane Katrina that the state develop a program through which poor men and women could be paid to voluntarily sterilize themselves while wealthier, college-educated (and implicitly white) people could be incentivized with tax credits to have more children.¹⁹ These are the sorts of eugenicist attitudes that remain embedded within and endorsed by dominant cultural narratives that premise some reproductions as more socially valuable—and future-oriented—than others. The historic influences of eugenic practices remain present and contribute to visions of the future; they do not manifest in operating rooms as often, but rather in social policy that identifies and disciplines ever-expanding categories of non-desirability or disability.

Cultural Eugenics: a Biopolitical Project

Contemporary cultural eugenics reflects futurity under modernity, in that the presumption of a capacity to control outcomes and (positively) direct the future via the present remains intact. Current interventions upon reproductive bodies are commonly constructed—often in justificatory political narratives—as positive or responsible stances to take. Under the logic of futurity, all such transformative efforts “are conceived as ‘improvements’ on nature. All fundamentally alter the present and future shape of things” (Adam and Groves 98). A discourse of responsibility, operating in tandem with the discourses of futurity, in other words, can construct the elimination of presently undesirable social types as beneficial, while simultaneously masking the social contexts that determine (un)desirability, disguising them as universals or common-sense inevitabilities. Deploying these discourses, we can more easily accept accounts that

intuitively feel right—of course poor women shouldn't have more children than they can afford to support—without addressing the larger structural conditions of these conclusions, conditions which are arguably much more critical to future viabilities: why are these particular women poor and what structures contribute to and perpetuate their poverty? The eugenic capacity of futurity reduces these complexities into simpler, utilitarian formulas and cultural shorthands for ostensibly good and bad reproductions.²⁰

Contemporary cultural eugenics makes use of discourse and practice to generate, discipline, and shape thoughts, behaviors, and bodies. Because our current eugenic practices tend not to directly act upon the bodies of reproductive women medically, it can be more difficult to address the indirect ways in which these practices do, nonetheless, impinge upon women's bodies in particular. To better understand how eugenics operates today, I draw upon Foucault's theories of biopolitics and examinations of biopower.

Foucault's discussions of biopower tie together modern governmentality and its interests with the material interventions and disciplines experienced and enacted by individuals. He discusses biopower at length in volume one of *The History of Sexuality*, where he distinguishes historic conceptions of power allowing a ruler to demand a subject's death from modern governance, which essentially distributes life and the value or quality of life. Modern governmentality surveils its citizens and proliferates categories for managing them to "qualify, measure, appraise, and hierarchize...it effects distributions around the norm" (1990, 144). With these tools, a state has the capacity to manage individuals on the level of populations, deploying disciplinary techniques that encourage some to proliferate, some to decline. More specifically, Foucault explicates the state's perspective vis-à-vis individuals and population:

... the first...centered on the body as a machine: its disciplining, the optimization of its capabilities...The second, formed somewhat later, focused on the species body...propagation, births and mortality, the level of health, life expectancy and longevity, with all the conditions that can cause these to vary. Their supervision was effected through an entire series of interventions and *regulatory controls: a biopolitics of the population*. (Foucault 1990, 139)

Per Foucault, it is understood that the state has an interest in not only organizing individuals into socially and economically expedient arrangements in the present, but also in promoting population-level goals via biopolitics to achieve sustainability in the long term, that is, to enact particular visions of the future. With the emergence of biopolitics, he further suggests, our techniques of life and death shifts, as populations become understood as both manageable demographics as well as individual lives. Death is not something that is dealt out, but allowed to happen in much the same way that eugenics, past and present, rarely took life directly but indirectly caused life to cease or prevented its coming into being altogether.

Foucault expands more directly on what modern governmentality means under the terms of biopolitics in *Security, Territory, Population*, in which he suggests that concern with control of populations reflects the equation of the population—rather than territory—with the state’s strength, in that the population provides all basis for manufacture and production, and thus wealth. The biopower exerted under modern governmentality is rationalized and legitimized by the mandates and accounts of modern economics. Only a population “that is framed by a regulatory apparatus (*appareil*) that prevents emigration, calls for immigrants, and promotes the birth rate,” those elements that shape a population and a citizenry, while also adhering to economic supports and limits, will fulfill its obligation to the state’s material enhancement (Foucault 2007, 68-69). The population, in this arrangement, seems to function more as a resource to the

state than an active citizenry, but the regulatory apparatus ultimately shapes individuals into conformity with the state's ideals, such that this obliging docility and self-correction becomes a marker of citizenship. In this context, which Foucault suggests is representative of contemporary democracies, the exercise of biopower is in the state's own best interest to best manage population demographics in the present so as to sustain a state's geopolitical status in the future.²¹ While Foucault does not emphasize reproduction as an object of biopower, it nonetheless lurks below the surface of population management at every turn. As Deutscher argues, "when biopolitics intersects with sex in Foucault's own references...they are procreative...(procreativity-oriented) sex and (biopolitically-oriented) population hinge together at the nexus of biopower" (124). Various disciplinary discourses, imbued with the logic of futurity, are among the state's resources in achieving its aims to administer its citizenry's procreation according to social and economic goals. The state's management and manipulation of populations, moreover, is not only undertaken to serve present interests or needs, but also in an attempt to enact particular projections of futurity inflected with the economic, political, or social investments of the present day.

The intersection of biopolitics and futurity becomes clearer in *Society Must Be Defended*, where Foucault discusses the concept of enemies to the state; "the enemies who have to be done away with are not adversaries in the political sense of the term; they are threats, either external or internal, to the population and for the populations. In the biopower system... killing or the imperative to kill is acceptable only if it results... in the elimination of the biological threat to and the improvement of the species or race" (256). Literal killing is not necessarily the technique adopted to deal with these threats, of

course, as contemporary governmentality tends to address so-called threats through distribution of conditions for life. Distribution of life, again, emphasizes demographics, not individuals, such that:

The mechanisms introduced by biopolitics [are] not to modify any given phenomenon as such, or to modify a given individual insofar as he is an individual, but, essentially, to intervene at the level at which these general phenomena are determined... their generality. The mortality rate has to be modified or lowered; life expectancy has to be increased; the birth rate has to be stimulated... It is therefore not a matter of taking the individual at the level of individuality but, on the contrary... a matter of taking control of life and the biological processes of man-as-species and of ensuring that they are not disciplined but regularized. (246-247)

This passage distinguishes the disciplinary and regulatory poles of biopower, the interplay of which seems often intensified where women's reproductivity is concerned. Biopower's regulatory pole may lead to policies intended to promote increased birth rates of healthy infants, but these also work in tandem with disciplinary powers—and perhaps resulting non-individualized coercions or mandates—that compel women to undergo particular kinds of medical procedures or adhere to a particular notion of *healthy*. Consider, as just one example, the constellation of population-level and individual-level pressures brought to bear to encourage breast-feeding. The Department of Health and Human Services (DHHS) promotes breastfeeding as superior to formula feeding, and the Affordable Care Act expanded coverage for women to include free breast pumps; DHHS has a breastfeeding information site, for instance, with no equivalent site for formula feeding. The supplemental food program for Women, Infants, and Children (WIC) also actively promotes breastfeeding and provides nursing mothers with larger food allowances and breastfeeding support. At the same time, hospitals continue to actively pursue Baby Friendly Hospital status, which involves explicit promotion of

breastfeeding, typically through lactation counseling, limiting access to formula, and prohibiting formula coupons or samples from being given to new parents. In 2013, hospitals in New York, in conjunction with then-Mayor Bloomberg's Latch On NYC campaign, went so far as to not only ban formula samples, but also lock up formula as though it were a prescription medicine. Women who requested formula were required to hear a lecture on the benefits of breastfeeding or obtain doctor approval, and the state department of health began monitoring each hospital's inventory and distribution of formula (Belluck). Women are instructed that "breast is best" despite scant scientific evidence that breastfeeding has any significant or long term benefits (Rosin). Online forums about the battle of breast versus formula feeding attest to individual women's experiences of being shamed and belittled, pressured by medical and lay specialists, and physically and emotionally harmed in their attempts to breastfeed/decision to formula feed. In fact, there are virtually no risks to formula feeding in the United States and very few benefits to breastfeeding, which clearly makes feeding primarily the responsibility of the mother alone. All this raises the question, whose interests are being served by promoting breastfeeding as a hallmark of good motherhood? Why does the state promote breastfeeding over formula feeding?²² This one small example also illuminates the confluence of "pedagogy, medicine, and economics, [that] made sex not only a secular concern, but a concern of the state as well...a matter that required the social body as a whole...to place themselves under surveillance" (Foucault 1990, 116).

Tracking the ways in which disciplinary and regulatory power interact can also help to make sense of contextual shifts that can turn a group from a population to a series of individuals to be targeted and back again.²³ The pervasiveness of biopower and its

seeming appeal to common sense as a matter of good government may combine to make its exertion seem natural or even desirable. “[B]iopower emerges as an apparently benevolent, but peculiarly invasive and effective form of social control” (Sawicki 67). Why shouldn’t a government take steps to preserve the quality of life for the populace, or to create opportunities for a better future? What is concerning is the ways that some segments of that populace to be benefited are actually targeted as objects for management and the ways in which they are managed into alignment with the goals of the (bio)political moment. The medico-political project of administering sex and fertility, Foucault seems to suggest, cannot be divorced from practices or policies of eugenics (1990, 118). In the process, I would add, when reproduction and the composition of the future population is at stake, women become produced primarily as reproductive resources of varying value to be utilized in service of an imagined futurity. This aspect of biopower, moreover, uniquely impacts women as women based upon their reproductive potential, regardless of their individual reproductive behaviors. As Foucauldian scholar Jana Sawicki suggests, if biopower is “an indispensable element in the development of capitalism [as Foucault claimed]... then it must also have been indispensable to patriarchal power insofar as it provided instruments for the insertion of women’s bodies into the machinery of reproduction” (68). While Foucault writes that the logic of sexuality or biopower is “not governed by reproduction,” he also suggests that the hysterization of women defined sex (at least partially) as “that which by itself constitutes women’s body, ordering it wholly in terms of the function of reproduction and keeping it in constant agitation through the effects of that very function” (1990, 107, 153). While Foucault would not argue that women are only reproductive, it nonetheless seems

possible that women can be rendered at a population-level as a reproductive demographic to be managed, representing certain contributions to be encouraged and threats to be diminished.²⁴ Women become categorizable and thus targetable by their reproductive docility according to regulatory norms as well as their individual conformity and self-corrective practices. I would suggest that reproductive capacity becomes a biopolitical identifier from which women cannot detach, even when they are non-reproductive, because it is so embedded in conceptions of what it means to be a woman. Indeed, to try to be/become something other than reproductive may in itself be figured as a cause for concern: “women inhabit non-reproductive ‘femininities’ and yet ‘reproduction’ still figures as an absent-presence...marking these non-reproductive femininities as (doubly) Other, as pathological, deviant and/or lacking ‘femininities’” (Malson and Swann 197-198).

This is not to suggest, however, that all fertility is constructed as equal, but rather that a woman’s management of her fertility given her racial, social, economic, or political location is not only of concern to her, but also to larger systems of medical, political, and social knowledge. Our salient cultural narratives about good and bad reproduction, good and bad mothers, and personal responsibility all emerge from and contribute to these systems, implicitly and explicitly guiding judgments and decision-making from the individual to the state levels.

Reproduction, Discursive Intersections, and Implications for Women

Reproduction seems to be a key point at which discourses of futurity and biopower intersect. These discourses, in turn, help to legitimate state (and individual)

actions aiming toward particular desired futures—or at least futures characterized by particular desired elements. To the extent that women are already constructed as a reproductive population or resource to be managed, futurity further empties women of content as persons with present meaning, converting them into impediments or participants in the (desired) future’s materialization according to their reproductive obedience or deviation. Refiguring women in these utilitarian terms, I would argue, leaves them vulnerable to very real, material, and individual harms in the present. The privileging of futurity can thus contribute to the conditions under which vast inequalities are culturally or politically maintained as natural, just, or desirable, such that “Certain lives will be highly protected, and the abrogation of their claims to sanctity will be sufficient to mobilize the forces of war. Other lives will not find such fast and furious support and will not even qualify as ‘grievable’” (Butler 32, 2004). As a culture, we are all implicated in the creation and perpetuation of the narratives and discourses that help naturalize and justify these inequalities.

Futurity and the conceptual collapse of *women* into *mothers* or even just *potential mothers*, I would argue, has led to political thinking that naturalizes women as reproductive, first and foremost, which in turn clears an intellectual path for holding women’s rights and autonomy in tension with the supposed rights of their fetuses, or even their potential fetuses, a conceptual shift that further denigrates women’s status as full human beings, much less full citizens. Politically, this mother-child relationship easily becomes adversarial, as the terms of futurity may operate to privilege the potentiality of the fetus over that of the presently living reproducer. An equally problematic alternative to the adversarial relation, however, is the mother whose cultural/political status or

valuation is derived only through the existence of her child and the merit placed upon her reproduction.

This is the conflict feminist philosopher Susan Bordo addresses in her critique of the legal and cultural treatment of women as mothers or potential mothers, drawing attention to the ways in which fundamental rights to one's own body are frequently violated for women when children are invoked as a concern. Bordo highlights the incongruity of legal precedents, for instance, that will staunchly refuse to compel individuals to provide blood or organs to others in life-or-death situations but will compel women to remain pregnant against their wishes, even in the case of being brain dead and on life support (75-77).²⁵ What is more, she argues, the logic behind legal and political campaigns to designate fetal personhood are clearly based upon the presumption that a reproductive woman may be reduced to a utilitarian, virtual incubator status:

Personal valuation, choice, and consciousness itself...are the given values, against which any claims to state interest or public good must be rigorously argued and are rarely granted. The essence of the pregnant woman, by contrast, is her biological, purely mechanical role in preserving the life of another. In her case, this is the given value, against which her claims to subjectivity must be rigorously evaluated...In the face of such a conflict, her valuations, choices, and consciousness are expendable. (Bordo 79)

The sad irony, Bordo suggests, is that many women would put their own lives or well-being at risk for the sake of a loved or wanted child—but this does not diminish the burden or oppressions that compulsion or coercion to do so create.

If Bordo is correct, that women's subjectivity is rendered expendable in the case of pregnancy or motherhood, the implications for women are extremely troubling insofar as the legal structures of our society, as legal scholar Sherry Colb puts it, define every woman as either pregnant or not pregnant. That is, legally speaking, "what it means for a

person to be female in today's world is that she will, in a fundamental sense, view herself and be viewed by others as someone who could one day or may currently be (or might once have been) in the process of nurturing a developing human being inside her body” (Colb ix). How then can we resolve this deep-rooted understanding of women as primarily reproductive bodies with the contemporary construction of the political subject or citizen as an independent, autonomous, rational individual capable of making choices and empowered by inherent rights to do so? Under the conditions of modern futurity, with all its attendant discourses and practices, can women act as and be recognized as political subjects in the same ways that men are presumed to? What kind of political subjectivities can they inhabit?

The issues related to naturalization of women as reproductive beings begins to resonate in a different register, invoking questions of how *women as reproductive* are naturalized as reproductive citizens. In the contemporary United States, the dispensation of citizenship status, privileges of citizenship, and disparate quality of citizenship provides an entry point for analyzing how reproduction under the logic of futurity uniquely impacts women as political subjects. As I will pursue in the next chapter, a primary site for sorting out the discourses of women as reproducers (and the quality of their reproductive contributions) in American politics is citizenship, in its history, discourses, and practices. Citizenship is itself an object of futurity, as it (discursively and materially) mediates belonging, boundaries, and even the exertion of biopower. Citizenship, ultimately, is a means by which a state controls who will be part of its present and future. Within the various cultural narratives currently circulating, including those focused on the meaning of citizenship, we are all particularly socially constituted:

protagonists, villains, supporting characters, and so on. Depending upon the role a woman comes to embody, she may find the substance—if not the formality—of her citizenship enhanced or contracted; the roles she may embody, I contend, will be mediated by her reproductive capacity and the prevailing perceptions of her contribution to the greater good of the national future.

Notes

¹ This is not to suggest that faith or a belief in divine plan is now gone from culture; however, the faithful by and large have also been inflected by the viewpoints of modernity. All may be in God's hands, from their perspective, but one must still act in the present towards future goals, spiritual or otherwise. Theological concepts of free will, which provide for individual agency within a context premised on omnipotence, create the space for people to act toward a future of their own envisioning while still maintaining a belief in divine direction; indeed, the future outcomes of present actions can be rationalized as indications of divine endorsement or disapproval, thereby maintaining a coherence to living with a modern sense of futurity and a pre-modern sense of fatedness or predetermination. That said, there are present-day exceptions to the futurity framework, such as those who cease anticipating or acting toward a broader future because they expect an imminent Rapture.

² Futurity premised on decline and degradation can be seen in certain segments of Christianity, for example, in pre-millennial dispensationalist and apocalyptic predictions, fictions, and fantasies. These are distinct, however, from the kinds of futurity narratives/discourses I am concerned with, ones that are distinctly modern; the contemporary propagation of Christian or theological apocalyptic futurity is more accurately understood as a throwback to pre-modern worldviews, in that they premise a God that is still omnipresent, omniscient, and all-powerful, guiding humanity toward end-times, though this futurity co-exists with modernity and its narratives of human control. Other dystopic visions, like those promoted by some environmental activists, should still be recognized as modern because they (for the most part) are employed to encourage people to change behaviors in the present in order to avoid the potential dark future imagined. Dystopic futurity, then, can function as calls to change, thereby reaffirming the potential for human control of the future; many dystopic religious narratives, in contrast, never crossed into the narrative terms of modernity.

³ Interestingly, at this stage in the history of *futurity*, the WWII-era despondence around human capacity for control or positive progress seems to have diminished considerably. The philosophers working in futurity at this stage seemed to have an optimism for the present person and placed him/her at the forefront of their considerations as well as regarded him/her as an agential actor who could accomplish his/her aims if unconstrained.

⁴ It is important to note, given the eugenic concerns of this project, that this argument works only assuming individual decision-making absent coercion. There are real harms associated with the prevention of births to currently real persons who would otherwise choose to have children as well as to currently real persons or classes of persons who would be eliminated in the future by the present prevention of certain kinds of reproductive potentialities. At the individual level, however, Warren's arguments anticipate contemporary fetal personhood politics and reject the equation of potential human with human.

⁵ See, for example, *Self and Future Generations*, ed. Tae-Chang Kim and Ross Harrison, 1999 or *Fertile Ground*, Irene Diamond, 1994.

⁶ Feminist work on this subject is obviously widespread, encompassing work on the family and its structures (for example, Chodorow, Okin, and Fineman) as well as work on women's political capacity in the context of rigid gender roles (Pateman) or supremacy of children/fetuses as the imagined beneficiaries of politics (Daniels, Petchesky, Berlant, Bordo). The denigration of women's needs to children is also emphasized in work on motherhood and society more broadly (Umansky, Douglas & Michaels, Abramovitz).

⁷ Contemporary futurity theorists echo this idea of investment and seem to see it as indicative of a moral or ethical connection to posterity: "The stronger this sense of participating in projects which connect us with future generations, the stronger is our sense that near and distant futures both matter to use now. Our common fate necessarily weaves our individual stories into those of our descendants near and distant, just as the actions of our ancestors wove the longer threads of out and their common date, to which we have

added out contributions. Constructing our own futures through imagination and action forges novel connections that in turn unleash living futures that far outlive us” (Adam and Groves 157).

⁸ Ricouer’s protégé, Richard Kearney suggests that this distance between present and imagined future allows for empathy, such that we can identify with “those characters in the story who act and suffer, it also provides us with a certain aesthetic distance from which to view the events unfolding, thereby discerning ‘the hidden causes of things’,” which once again reinforces a sense of control and teleology (Kearney 12-13). Of course, the role of empathy in narrative, particularly in futurity narratives, which may be political, is not so simple. Many modern political narratives, for example, tend to make the listener into both the hero and the victim/potential victim in order to persuade or manipulate. In other words, the privileged can become the ones who are truly oppressed, and the oppressed the wreckers of havoc upon the innocent. The dynamic of empathy that Kearney—and Ricouer to great extent—optimistically posit can just as easily be transformed into one legitimizing self-pity and self-indulgence.

⁹ The management of historic narrative, Foucault continues, shifted from establishing the rights of the sovereign to a technique deployed in political struggle: “from the eighteenth century onward—and it is at this point that political life and political knowledge begin to be inscribed in society’s real struggles—strategy, or the element of calculations inherent in such struggles, will be articulated with a historical knowledge that takes the form of the interpretation and analysis of forces. We cannot understand the emergence of this specifically modern dimension of politics unless we understand how, from the eighteenth century onward, historical knowledge becomes an element of the struggle; it is both a description of struggles and a weapon in the struggle” (2003, 171-172).

¹⁰ For more on U.S. women’s contraceptive use, see http://www.guttmacher.org/pubs/fb_contr_use.html

¹¹ In thinking about futurity narrative, it is key to keep the previous caveats about cultural narratives in mind. The narratives that construct futurity, I would argue, are not singly produced, but are rather developed in multiplicity, in a context that may be better understood in terms of assemblage or entanglement, rather than a traditional framework of intentionality or authority. A culture’s futurity narratives cannot be traced back to discrete creators/authors; at the same time, the assemblages or grids of intelligibility in which particular visions of futurity are broadly imagined will have constraining effects upon that imagination. In other words, a futurity that is imagined or idealized within a context structured or characterized by racism is likely to be a racist futurity—but this is not inevitable if we approach the context as perpetually open, shifting, and non-intentional.

¹² It is interesting to note that eugenic practice—particularly medical intervention—was once almost entirely the province of the state, but the disciplining discourses around responsible reproduction, childbirth, and childrearing have contributed to a modern context of self-enacted eugenic practices, for instance through fetal testing and selective termination or contraceptive use/sterilization to limit family size when more children are actually desired.

¹³ See Rosemarie Garland-Thomson’s entry in *Keywords in Disability Studies*.

¹⁴ The discourses around *good* and *bad* reproduction or motherhood will be examined more fully in the following chapter.

¹⁵ Disability theorists and historians have extensively documented the ways in which *feble-minded* became an umbrella term for a host of other descriptors or categories, including mental or physical disability, mental illness, promiscuity, non-heterosexual orientation, non-white race, non-western-European origin, poverty, and so on. For more, see Tobin Siebers (2008), Paul Lombardo (2008, 2011), Edwin Black (2008), Longmore, Umansky, et al (2001), Ruth Hubbard (1990), Nancy Ordover (2003), Rosemarie Garland-Thomson (1997), Daniel Kevles (1985), and James Trent (1994).

¹⁶ For a comprehensive history on early eugenics programs and the U.S. and international thought leaders in the field, see Daniel Kevles' *In the Name of Eugenics*, 1985.

¹⁷ Of course, this distinction should not be interpreted as Lombardo arguing if there were indications of mental or physical disability that sterilization would have been advisable or justified.

¹⁸ Not all eugenic interventions have been abandoned, however. In June 2014, the California State Auditor reported that four California prisons had sterilized female inmates between 2005 and 2013 without consent or under coercive conditions. The full report is available at <https://www.auditor.ca.gov/pdfs/reports/2013-120.pdf>. Per the report, 144 women were sterilized over the eight-year period. The introduction to the report details: "Overall, we noted that 39 inmates were sterilized following deficiencies in the informed consent process. For 27 of the 39 inmates, the physician performing the procedure or an alternate physician failed to sign the inmate's consent form certifying that the inmate appeared mentally competent and understood the lasting effects of the procedure. For 18 of the 39 inmates, we noted potential violations of the waiting period between when the inmate consented to the procedure and when the sterilization surgery actually took place. Finally, among these 39 inmates were six who were sterilized following violations of both these requirements" (3). The auditors also found evidence that medical records had been doctored, which indicates the actual number of sterilizations performed may have been higher.

¹⁹ See: Crouere, Jeff. "Should Louisiana Sterilize the Poor?" 2008. (September 24, 2008): Web Page. Bayou Buzz. November 9, 2008. http://www.bayoubuzz.com/News/Louisiana/Politics/Should_Louisiana_Sterilize_The_Poor_7592.aspx; Waller, Mark. "Labruzzo Considering Plan to Pay Poor Women \$1,000 to Have Tubes Tied". 2008. Ed. Times Picayune. (September 23, 2008): Web Page. Nola.com. November 8, 2008. http://www.nola.com/news/index.ssf/2008/09/labruzzo_sterilization_plan_fi.html; Waller, Mark and Jan Moller. "Labruzzo Sterilization Idea at Odds with Welfare Numbers". 2008. Ed. Times Picayune. (September 24, 2008): Web Page. Nola.com. November 8, 2008. http://www.nola.com/news/index.ssf/2008/09/labruzzo_idea_at_odds_with_wel.html, and Webster, Richard A. "Metairie Lawmaker Considers Bill to Fund Sterilizations". 2008. (September 23, 2008): Web Page. New Orleans City Business. November 9, 2008 2008. <http://www.neworleanscitybusiness.com/UpToTheMinute.cfm?recID=20404>

²⁰ This same logic is present in contemporary policy and debate related to disability and to an area of eugenic practice that has drawn both disability and feminist theorists: reproductive technologies that allow for genetic selection and testing with an intent to "improve." The eugenic logic of futurity, not unlike the logic of euthanasia, "supports eradicating disabled bodies through practices directed at individuals—such as assisted suicide, mercy killing, and withholding nourishment—and those directed at certain groups deemed inferior—such, as selective abortion, sterilization, euthanasia, eugenics, and institutionalization" (Garland-Thomson 2004, 779-780). This logic also masks questions that ought to circulate more freely in the everyday practice of reproductive technologies, for example, not whether or not a fetus has Down Syndrome and whether or not a mother will choose to carry that fetus to term, but rather, why should Down Syndrome become characterized as incompatible with life, and what factors are in play in a mother's decision-making? In part, our rendering of the imaginary future directs the questions asked and subsequent decisions made: "Disability is one of the adversaries over which modernity strives to triumph...Purging disability has become one emblem of the achievement of progress and its twin, improvement...Disability is the social threat, whether metaphorical or actual, against which these discourses align their energies to drive change. Whether manifest in a singularly disabled body or in whole classes of people, disability is imagined to compromise the collective social order. Those who are supposedly incurable frustrate modernity's will to change the world. Disabled groups ostensibly drain communal resources, prompt suffering, or pollute the social body" (Garland-Thomson 2004, 781).

The mandates of futurity are so ingrained that much reproductive technology intervention is not commonly recognized as a modern form of eugenics at all. Writing on the success of mandatory prenatal screening in California, Browner and Press credit the kind of language used: "[screening] is marketed by emphasizing its ability to reassure a pregnant woman that her fetus is probably free from the particular birth

defects the program screens for. This reassurance is offered through the language and legitimating power of "objective" science: a normal test result carries the power of absolute truth" (308-309). Whereas earlier eugenic interventions were designed to work at a demographic level, "the chief rationale for genetic screening today is to provide pregnant women with information they can use to decide whether to abort an affected pregnancy... Today's neoeugenic programs of prenatal diagnostic testing and selective abortion operate at the level of the individual pregnancy. They are designed to save parents from the 'tragedy' of having a handicapped child" (Browner and Press 308).

²¹ This is not to suggest that I am proposing a theory of the state as a totalized or completely unified entity with one best interest, will, or agency. Rather, the proliferating bureaucracy of the state means that some components will work in harmony, some in contradiction. Prevailing socio-political contexts may permit some aspects of the state to be more effective than others at any given time. The three narrative areas of this project seek to respect this distinction by capturing three sites of state intervention and discipline without suggesting that they represent the entirety of the state or that the state is unambiguously unified in its intents.

²² See: <http://www.womenshealth.gov/breastfeeding> and the "Government in Action" page, which details DHHS's efforts to encourage and support breastfeeding through law and policy; <http://www.nutrition.gov/food-assistance-programs/wic-women-infants-and-children>; <https://www.babyfriendlyusa.org/about-us/baby-friendly-hospital-initiative>; <http://www.fearlessformulafeeder.com>

²³ Foucault delineated the mutability of biopower, writing "I would say that discipline tries to rule a multiplicity of men to the extent that their multiplicity can and must be dissolved into individual bodies that can be kept under surveillance, trained, used, and, if need be, punished. And that the new technology that is being established is addressed to a multiplicity of men, not to the extent that they are nothing more than their individual bodies, but to the extent that they form, on the contrary, a global mass that is affected by overall processes characteristic of birth, death, production, illness, and so on" (Foucault 2003, 242-243).

²⁴ Foucault was rather explicit about the reduction of women to reproductive function, noting "Thus, in the process of hysterization of women, 'sex' was defined... as that which by itself constitutes woman's body, ordering it wholly in terms of the functions of reproduction and keeping it in constant agitation through the effects of that very function" (Foucault 1990, 153).

²⁵ Such cases are still relevant; in early 2014, national attention focused on the case of a Texas woman who, by law, could not be taken off life support because she was 19 weeks pregnant. Prior to the accident that left her brain dead, the woman, Marlise Munoz, had expressed her desire not to be kept alive by life support machinery. See <http://www.npr.org/2014/01/08/260807976/pregnant-woman-on-life-support-draws-attention-to-texas-law>. A judge ultimately ruled in favor of Marlise Munoz's husband and family, and life support was withdrawn.

Chapter 2

Citizens and M(O)thers: Reproduction, the Nation, and the Instability of Citizenship

In order to examine the ways in which futurity impacts or mediates women's citizenship in the United States, it is necessary to consider what women's citizenship has come to mean and how it operates. Of course, women's citizenship has never been clear-cut or self-evident; rather, it is a status that has been contingent upon women's race, labor status, marital status, place of birth, and social location, and further mediated by prevailing politico-social investments in issues such as immigration, suffrage, and gender equality. Furthermore, I contend that underlying these various conditions for citizenship is the presumption of a woman's obligation to reproduce in an ostensibly beneficial—which is also to say future-oriented—ways. Improper reproduction, whether by excess or lack, can become the basis upon which to restrict or contract the rights, privileges, and protections of citizenship, and conversely, proper reproduction can be used to authorize the extension or entrenchment of citizenship status. In either event, citizenship becomes a mechanism by which the state—in its myriad facets—can assert not only what national belonging presently means, but also, through women's reproductive capacity, what it should encompass in the future. To the extent that the state administers reproduction through mechanisms of citizenship—that is, encourages some women's reproduction by enhancing the substance of their citizenship and discourages others by diminishing citizenship—interrelated systems of racial and economic disparity may become significantly amplified.

This claim may seem extreme on its face; after all, it seems rather paranoid to make a claim about women's citizenship being expanded or constrained in reproductive

terms given the reality that all women born or naturalized in the United States are full, legal citizens. Formal, legal citizen status, however, does not tell the full story of women's political and social belonging in contemporary culture, nor does it adequately account for the state's interest in and responses to women's reproductive decisions. Citizenship, as a formal status, may be a fairly straightforward designation, but citizenship has substantive dimensions as well that are harder to define. Deciding who is and is not a citizen has been historically contested territory, and it remains one today, particularly once we expand the discussion to consider what we want citizenship to actually *mean*.

To work through how women's citizenship is impacted by reproduction and, by extension, investments in notions of national futurity, it is important to address the complexity of the multiple facets of women's citizenship as theory, history, discourse, and practice.¹ I will attempt to chart a course through these aspects here, with a focus on the interaction of women's reproduction with their political status or standing, in order to delineate what I am distinguishing as *reproductive citizenship*, an obligation of citizenship that is limited to women and which can become the basis for women's enhanced or constricted citizen status. Drawing on theory that elaborates upon concepts of substantive citizenship, I begin this chapter with a delineation of the elements of citizenship that could be potentially contingent on factors related to women's reproduction. This contingency, it seems, is not a recent phenomenon, but rather a continuation of what I identify as a long history of women's (formal and substantive) citizenship being linked to maternity. Our contemporary U.S. politics of at least the past few decades are still inflected with that history, such that popular and political discourse

around motherhood and national belonging remains invested not only in imaging women in general as (potential) mothers, but also in producing so-called *good* and *bad* mothers using cultural scripts that cannot be entirely disentangled from the United States' legacy of racism, sexism, and classism. These discourses, I suggest, have real effects upon the substance of women's citizenship (if not their legal status), because they both shape public perceptions of women and help to authorize the practices of our intersecting legal and legislative systems. In other words, a woman can be a full, legal citizen and nonetheless socially or politically constructed as an outsider within the nation because of her reproductive citizenship—and potentially treated accordingly.

Formal and Substantive Citizenship

Citizenship theory, with its roots in Aristotelian and Enlightenment philosophy, has traditionally been concerned with concepts of governance and the consent of those governed as well as with the balance between the obligations of the citizen and the rights a citizen can claim. According to citizenship theorist Linda Bosniak, the Aristotelian-based notion of active self-governance, further refined by thinkers like Rousseau, was critical to shaping the political foundation of the United States though liberal conceptions of individualism and rights have commonly supplanted a prioritizing of active engagement (19-20). More recent political theorizing of the past few decades has been critical of the liberal tradition and the tendency towards passive citizenship in favor of active participation, which has contributed to a more comprehensive perspective on what citizenship meaningfully encompasses. Certainly, negative rights and liberties are a component of modern citizenship, particularly as conceived in the United States, as well

as duties and obligations; citizenship as it continues to be theorized, however, also entails social identification and recognition. Indeed, it is arguable that the requirement for recognition of one's belonging within the nation and its political community may be integral to an individual perceiving herself as a political participant and engaging as an active citizen. Conversely, it is possible to imagine that a sense of non-recognition or non-identification could lead one to feel limited in or barred from political engagement; that is, without the social aspects of recognition and inclusion, passive, formal citizenship may be the highest level of political participation/status one can achieve. Philosopher Alexander Düttmann argues that recognition serves to establish and confirm one's identity, and that recognition must be repeated continuously in order to "incorporate a contingent *I* into the community of a deeply rooted *We*" (3). Without that recognition, one becomes unmoored within the community. Reiteration is key to remaining a part of that community as well—being acknowledged as a member once is not enough to establish and maintain belonging (Düttmann 71-77). Conversely, to have one's belonging questioned or framed as suspect or somehow inferior must have significant ramifications for a sense of belonging and the capacity to take part in one's community. It is in this sense that discourses around citizenship and belonging may be critical to the exercise of meaningful, substantive citizenship. Political theorist Nira Yuval-Davis suggests that such discourses are a part of the politics of belonging that "involve not only the maintenance and reproduction of the boundaries of the community of belonging by the hegemonic political powers...but also by their contestation, challenge and resistance by other political agents" (2). Discourses about citizenship and what a citizen *ought* to be may have very real effects on the thinking of legislators, policy-makers, political actors,

and even everyday voters; these discourses could then contribute to the framing of some Americans as better or lesser citizens (perhaps meriting the state's attention and intervention on assistive or punitive terms) regardless of their formal citizen status remaining legally untouched.²

Within the nexus of formal citizenship status and the politics of recognition, moreover, the notion of social citizenship developed by T.H. Marshall in the mid-1900s becomes more complicated. Social citizenship in the United States would seem to entail not only the negative rights and liberties formally bestowed by citizen status, but also a positive dimension to citizenship in the form of rights to make a claim upon one's state. And it is in this area that recognition seems to make a difference, as citizen status may make one eligible for some entitlement programs—for instance social security or welfare programs—but will not guarantee an equal access to those programs or the same treatment under the law if one takes advantages of certain entitlements. As Linda Kerber notes, the Constitution itself is quite vague on what citizenship entails, leaving us to make assumptions about what “privileges and immunities” are entitled to citizens and to work those assumptions out through our political processes (1997, 834). Social citizenship, then, which extends beyond the basic rights and duties enshrined in the Constitution, is not as strictly defined or protected as formal citizenship, but it potentially makes a great (even greater) difference in the material lives of citizens and in their experiences of citizenship. Rather than resting on formal citizen status alone, therefore, it is important to recognize that “citizenship is a status...continually being produced out of a political, rhetorical, and economic struggle over who will count as ‘the people’ and how social membership will measured and valued” (Berlant 20). This chapter is most concerned with

the effects reproduction has upon this broader definition of substantive citizenship, particularly as women's reproductive potential may become the basis for this kind of citizenship status—with its benefits, political access, and social recognition components—to become expanded or restricted by the various arms of the state. In contrast to formal citizenship, as a legal status, I am emphasizing substantive citizenship here, which would require formal status as a minimum but also encompass social citizenship, political access and engagement, and political/social recognition to draw a fuller picture of what women's citizenship entails in the contemporary United States beyond formal legal citizen standing.

According to citizenship theorist Maurice Roche, social citizenship in the United States continues to be a contested conception of the citizen, with an expectation that an American must fulfill certain duties to the state—personal responsibility and economic stability among them—in order to be worthy of social citizenship status (79). From this perspective, a formal citizen who does not achieve idealized markers of class status in particular may be vulnerable to being perceived (socially and politically) as a failing citizen who is *less* eligible to make a claim upon the state, whereas a successful citizen in class terms will have a stronger claim on the state's resources and less of a need to make that claim.³ To the extent that this perspective is in operation legally, legislatively, and culturally, it is problematic for women, who are very often made economically vulnerable by reproduction (Fineman 1995, 2004), particularly as systems of economics interact with race and ethnicity. Based on a woman's social location in terms of class and race particularly, her reproduction in itself, I am suggesting, can also be the basis on which her social citizenship eligibility is determined. Formal citizenship, in fact, may operate to

help obscure the ways that women's substantive citizenship is reproductively contingent; the basic legal status establishes a formal equality among all citizens, and women simply make choices thereafter that may or may not impact their sociopolitical standing. The emphasis on choice in the neoliberal tradition, however, "obscures the social context in which individuals make choices, and discounts the ways in which the state regulates populations, disciplines individual bodies, and exercises control over sexuality, gender, and reproduction" (Silliman xi).

Women, Men, and Model Citizens

Kerber lists five specific obligations inherent in formal citizenship, and it is helpful to review them here, as it illuminates how incomplete a picture of citizenship the formal status creates: all citizens are obliged to pay taxes and avoid vagrancy, refrain from treason, serve on juries, and serve in the military if required (Kerber 1997, 835). Obviously, fulfilling all of these obligations (particularly the last two) was not an option for women for most of U.S. history; by definition, then, they were unable to act as citizens and could not claim the reciprocal rights to these obligations. Of course, women are now able to fulfill the basic obligations that were drafted around the presumed male citizen figure, and their formal citizen status is not in question. In a sense, however, women's citizenship has always been a status—formal or substantive—that must be won and re-won, as gender itself has been used historically to deny citizen standing, and we cannot easily shed that context.⁴ Cultural anthropologist Phyllis Chock argues that the history of political and legal precedent in the United States has defined the *citizen* as "an income-producing worker, one who is rational and orderly, one who is head of a nuclear

family that replicates the qualities of its head—that is, a unit that is productive, self-sufficient, and orderly. Conversely, non-citizen implies a subject who is dependent, irrational or disorderly, unproductive and unpaid,” with liberal political theory placing the dividing line between these two figures explicitly on gender terms such that a “female subject... is less assuredly a ‘citizen’ than the former, male subject” (Chock 1). Lauren Berlant puts the case more bluntly, suggesting “some of us have been American enough to provide labor but not American enough to be sustained by the dullest resources of democratic national privilege” (19). Interestingly, the more a woman is able to resemble a traditional male rather than female subject, the more unassailable her citizen status—formal and substantive—may be.

Reproduction for women, however, is one gendered aspect of life that makes women immediately and probably irreparably distinguishable from men in their engagements with the state. Historically, at different points in time, women have been figured as unfit for citizenship because of their inherently maternal (and therefore non-political) natures. Women have also made successful claims to citizen status on the basis of their mothering; as the very people raising the nation’s future generations of citizens, they argued, women deserved citizen standing. Motherhood has been the avenue through which the state has sought to assist women, as well as a reason for the state to intervene in family life when it finds mothers wanting.

When women were not citizens, their reproduction functioned as a way to show loyalty to their nation, to signal their belonging and contribution to their state. Now that women are citizens, their reproduction has become a more complex prospect as it interacts with citizenship. I suggest that this is in part due to the logic of futurity, which

imbues reproduction with tremendous gravity, particularly when the fate of the nation is invoked. Berlant argues that contemporary political interest in personal matters of family and reproduction arises from the perception that “reproduction and generationality are the main vehicles by which the national future can be figured, made visible, and made personal to citizens...the anxieties surrounding the process of making people into national subjects confirm that the hegemonic form of national culture is fragile” (56). In trying to control for the future, she further suggests, we actually reveal our crisis of the present, such that “what gets consolidated now as the future modal citizen provides an alibi...for the moralized political rhetorics of the present” (6). The logic of futurity is embedded in our politics, in other words, possibly to the detriment of people now and possibly at the expense of futures we may imagine.

With so much seemingly at stake for the nation through reproduction, women’s citizenship takes on a dimension that men’s does not. I am calling this reproductive citizenship, as distinct from concepts of sexual citizenship and heteronormativity elaborated by theorists like Berlant, Phelan, Edelman, and Yuval-Davis, and unique to women particularly. Reproductive citizenship entails a woman’s obligation to her nation to reproduce in ways that are desirable to the nation, even at detriment to herself. Reproduction, in a sense, stands in for the citizenship obligations women historically have not been permitted to fulfill. I locate reproductive citizenship as explicitly an aspect of social citizenship and its indeterminate obligations and privileges; a woman’s reproductive obligation is not legally enshrined, and her formal citizenship is not impacted by it—but her substantive citizenship may be.

A History of Reproductive Citizens

While I am primarily concerned in this chapter with delineating reproduction as a factor impacting women's substantive citizenship today, it has also been a historic factor in women achieving formal citizenship—and this history, too, has its effects in women's political standing and belonging now. A brief review of women's citizenship history with respect to their reproductive capacity will help to frame the discussion of contemporary reproductive citizenship. Feminist historians of citizenship have charted the trajectory of women's evolution from chattel to legal citizen status, at the same time demonstrating the mutability of the cultural category of citizen itself and identifying the inconsistencies with which citizenship has been extended or retracted based upon identity markers at different times. The content of citizenship has never been wholly stable. At a basic level, we tend to “understand citizenship to be a matter of formal legal standing...one that brings with it certain privileges and obligations...in addition, our widely shared understanding of citizenship as entitlement to, and enjoyment of, rights...the defining feature of social membership” (Bosniak 19). The duality of citizenship clearly indicates the significant potential for discontinuity between formal, legal citizenship status and substantive citizenship and its aspects of social membership. At any rate, citizenship is invested with much more meaning than one's geographical assignment—the issues of social belonging, political recognition, and legitimacy within one's nation or community are at stake.⁵

For women, however, the relationship among these aspects of citizenship has been further complicated by the frequent imposition of public/private sphere models that remove women and their interests as women from political acknowledgement. Carole

Pateman identified this sequestration as core to the “sexual contract,” her revision of social contract theory, through which women are defined as somehow intrinsically incommensurate with public sphere participation and restrained to the private sphere alone. Under the sexual contract, women are thus restricted from ever acting as full citizens because they are basically property that free men may privatize and trade in their own contracts with each other, generally through the institution of marriage. Or, as Linda Kerber wryly puts it, the framers of the U.S. Constitution “knew what they were doing when they left coverture in place. Every free man, rich or poor, white or black, gained something from the system of domestic relations already in place; they had no need of change” (Kerber 1997, 839).

Coverture, the English common law practice absorbed into the formation of the United States, established a woman as under the legal protection or cover of her husband (or father or other close male relative); she had few legal rights on her own and her interests were considered to be represented by her husband. Until the mid 1800s, married women were not legally permitted to own property or make contracts in their own names; even until the mid-1900s, some states still prevented married women from entering into financial agreements without their husbands’ permission. Coverture, in a sense, cemented ownership and control over women and subsequently children in male hands. In the process, women and reproduction were delimited to the so-called private sphere, neatly excising women, marriage, child-bearing, and child-rearing from political relevance and public engagement. Much feminist theory on women’s citizenship, political participation, the family, and the private sphere has been devoted to dismantling the false dichotomy between the public and the private in order to politically empower and further enfranchise

women. Feminist historians have illuminated, for example, that even when the public/private divide may have seemed most rigid, before women attained full legal citizenship standing, women were making political use of their primarily reproductive lot.

From the inception of the United States, gender complicated the picture of citizenship. Kerber (1997) chronicles the ways in which even birthright citizenship, which we commonly assume to be simply a matter of establishing one's birth within national borders, has been constructed to undermine women's capacity to possess or endow citizenship status.⁶ From the first Naturalization Act of 1790 until 1934, children born to citizens of the United States automatically became citizens, provided that their fathers had been resident at some point in the United States—the residency or citizenship of the mother alone was not enough to ensure the U.S. citizenship of the child (Kerber 1997, 839). Further, American-born men who married foreign women passed on their citizenship automatically to their wives; American-born women who married foreign men, however, automatically lost their citizenship per a 1907 law that remained in effect until the mid-1900s (Kerber 1997, 840). Women's citizenship was also decidedly second-class at least until the passage of the 19th Amendment, though gains had been made with legislation like the Married Women's Property Acts of the mid- to late-1800s.

While formal citizenship status remained in question for women, however, maternity and the raising of children were sites where women could attempt to make and re-make the meanings of national belonging. In Linda Kerber's account of women's status in the Revolutionary and early American periods, motherhood, nationalism, and citizenship come together most explicitly in the establishment of the figure of the "Republican Mother." Kerber (1986) describes the uncertain position in which women of

the new United States found themselves at the conclusion of the Revolutionary War. As the new nation developed its core ideologies of liberty, independence, and equality, the status of women was left out of the equation; these ideals were the province of white, land-owning men, not their wives (or mothers, sisters, and daughters), and certainly not the wives of non-elite men, who themselves were generally not considered full citizens. Deprived of any formal recognition as legitimate citizens under the new law, women were left “to invent an ideology of citizenship that merged the domestic domain of the preindustrial woman with the new public ideology of individual responsibility and civic virtue” (Kerber 1986, 269). Given the limitations of the social norms constraining women of the time, this narrow, quasi-citizenship could not be manifest in the pursuit of public, political life, the exercise of voting rights, or even social or economic independence—all typical hallmarks of citizenship. And since women were prohibited in most cases from owning property or maintaining control of their own money, property-ownership being a condition of full citizenship meant that true equality under the law or in the political realm was foreclosed for women.

Under these conditions, Kerber suggests, women constructed the Republican Mother as an identity that would allow them to indirectly take part in the projects of nation-making and claim some relevance beyond pure domesticity. In this ideology, the ideal mother inculcated a love of the new state in her sons, contributing to the creation of a better future citizenry as her patriotic duty or obligation as a member, albeit second-class, of the United States. As Kerber explains, women put forth a compelling case that they could “play a political role through the raising of a patriotic child” (1986, 283). These Republican Mothers were charged with instilling civic virtues and capacities in

their sons and raising daughters who could be Republican Mothers themselves one day; as Kerber puts it, “She was a citizen but not really a constituent” (1986, 283). Using this mantle, women were able to claim a measure of citizenship for themselves through their children yet independent of their husbands.

Kerber asserts that Republican Motherhood “altered the female domain in which most women had always lived out their lives; it justified women’s absorption and participation in the civic culture” (1986, 284). While this is certainly one reading of the political status of women, it is not without significant limitations. Constructing Republican Motherhood as a patriotic obligation first of all meant conceptualizing all women as mothers. Without motherhood status, childless women had no basis for a claim or justification for public engagement. The Republican Mother, we can also surmise, must achieve dominant racial status, and be married or widowed; a non-white mother or mother of a so-called illegitimate child would not be recognized as possessing the moral fiber required of a proper patriotic parent. To grasp at a derivative political relevance also suggests that Republican Mothers were perpetually at risk of losing the tentative citizenship they achieved through their children *because* of their children. If a mother failed to raise a sufficiently patriotic child, for example, she would be at fault for the child’s eventual shortcomings. If she did not succeed in inculcating the moral-civic ideal in her family, the mother’s derivative citizenship would have little value.

Republican Motherhood can be understood as a basis for only the most limited citizenship in legal terms, though it certainly demonstrates aspects of social citizenship related to recognition and acknowledgment. Over time, women reformulated the concept to be useful for later political pursuits such as suffrage. As the superficiality of women’s

citizenship became increasingly untenable, the fact that women were mothers of the next generation of citizens became a basis for claiming full citizen status on par with men. If women could raise their children to be good citizens, certainly they were themselves capable of good citizenship. Women's participation in the abolitionist movement had also begun to normalize female political engagement to an extent.

In the Progressive Era of the late nineteenth and early twentieth centuries, motherhood continued to be a primary justification for women's public activism and political intervention. As mothers, the rhetoric went, women were uniquely charged with upholding the moral fiber of the nation and developing virtue—civic and otherwise—in both children and men.⁷ According to feminist scholars on maternalism Seth Koven and Sonya Michel, “Maternalist discourses...could draw a rich legacy of domestic ideologies which historians have named ‘the cult of true womanhood’ and ‘republican motherhood’...many women shifted tactics from ‘moral suasion’ to direct political action. But they continued to claim for themselves a kind of moral superiority rooted in their differences from men” (10). In addition to advocating for women's suffrage on moral-maternal grounds, women championed a wide range of social and labor reforms, including better working conditions for women, child labor laws, mothers' and widows' pensions, public education, and public health, among others. Organizations like the Woman's Christian Temperance Union and the Congress of Mothers became increasingly politically powerful, though the radicalism of the Progressive Era maternalist political movements was still quite constrained.⁸ As Katherine Sklar notes, women's political action was mediated by politically connected men:

Above all, women needed access to the institutional power and positions of public authority that men held...Thus the National Congress of Mothers drew

on the help of juvenile-court judges to launch a successful campaign for state mothers' pensions laws...The National Consumers' League relied on prominent male attorneys to argue their cases before the U.S. Supreme Court. The General Federation of Women's Clubs worked with state superintendents of education and other state and municipal officials in designing and implementing their legislative agendas. (69)

In this way, the aims and achievements of women's political action was already taking place within the limits of what men would permit, and often women's success in the political realm would be tied to their adherence to social norms about their supposed mandate to enhance the morality and virtue of the nation.

In general, progressive women reformers upheld this depiction, framing their political behavior in terms of preserving the home and saving the children. While Republican Motherhood could be understood as qualitative, Progressive Era idealized motherhood seems to have been far more normative. In a reformist movement dominated by white, middle-class women, for whom marriage and motherhood were routinely expected, it makes sense that many reformers might rather uncritically step into the role of this neo-republican mother. It is in this period, however, that this ideal mother also became constructed explicitly in relation to her ostensible clients—generally working class mothers. According to historians Barbara Ehrenreich and Deirdre English, the prevailing social perception inspiring reforms at the time held that “the gravest threat to the home, and hence to ‘civilization,’ lay in the urban slums...from the very *way the people lived*” (186-7). Some politically active white, middle-class mothers could construct themselves as saviors to these failing or unsuccessful working-class, immigrant, or non-white mothers. At the same time, middle-class reformers were also upholding themselves as a standard of womanhood based on motherhood and domesticity to which all women should ostensibly aspire. In the relationship between charity-giver and charity-

receiver, the middle-class mother was presumptively *good*, marked by education, charity work, wealth, family stability, and morality; the object of her charity, by contrast, was designated as at least needy and unfit, characterized by lack of education, wage work, poverty and insecurity, unstable family life, and potentially immorality.

Citizen Mothers and Mothering Citizens

The attention of progressive reformers had an additional consequence upon poor, immigrant, and non-white mothers. Though reformers were often focused on finding institutional or legislative solutions to social ills, their engagement with these mothers helped to identify them as a problem group, spurring in some cases more scrutiny than assistance. Though ostensibly well-meaning, reformers perhaps set a certain precedent for interference in poor women's lives that would become more prevalent throughout the 1900s and into the present day. As Ehrenreich and English claim in their critique of reformers' "domestic science:"

...much of the domestic science missionary work was carried out in an arrogant and punitive manner...as a substitute, or prerequisite, for more concrete forms of aid. 'Friendly visitors' (the charity agency volunteers who were later replaced by trained social workers) were instructed to avoid giving charity at all costs: it corrupted the character of the recipients and destroyed the 'friendly' relationship between the classes. (188-9)

As recipients of this middle-class charity, poor, immigrant, and non-white mothers functioned as the foundation upon which middle- and upper-class white women could demonstrate their moral superiority and fitness for full citizenship. The recipients, by contrast, were figured as comparatively needy, dependent, financially unsuccessful, domestically inferior—in short, all the things that citizens should *not* be. The Neo-Republican Mother in the Progressive Era, it seemed, was not only raising proper citizens

in her own home, but in society at large by correcting the shortcomings of their less successful sisters.

The mantle of good motherhood, however, was not a blanket protection from criticism, as feminist theorists have detailed in work on families and maternity.⁹ In their account of motherhood in the early and mid- twentieth century, Ehrenreich and English argue that the perceived permissiveness of good middle- and upper-class mothers (according to the prevailing theories of childcare at the time) became implicated in the mid-twentieth century as responsible for feminizing their sons to the detriment of U.S. viability on the world stage:

World War II brought the problem [with mothering practices] into sharp focus. Psychological screening methods were used for the first time by American draft boards, and over 2,000,000 men were rejected or discharged for psychiatric reasons because, according to one medical authority, they lacked ‘the ability to face life, live with others, think for themselves and stand on their own two feet.’ Who was to blame? Obviously their mothers. The spirit of the American male was being broken in babyhood. (Ehrenreich and English 258)

Moving forward, the perceived weakness of American GIs in Korea, the lack of patriotism among Vietnam War draftees, and the cultural radicalism of teenage and young adult hippies in the 1960s and 1970s, Ehrenreich and English suggest, were also attributed to failures of mothering. But perhaps the most damning assessment of mothers’ so-called failure to raise good citizens was related to the notion that under-achieving and over-indulged Americans were falling behind their obedient, driven Russian Cold War enemies: “The great concern of the fifties and early sixties had been whether American kids would have what it takes to face the Enemy. Korea revealed that American youth was soft; Sputnik showed it was stupid” (Ehrenreich and English 285).

Throughout the twentieth century, and inflected by eugenic attitudes of the times, the compounding pressures of racism, xenophobia, and classism contributed to ongoing mediation of women's social and political belonging on reproductive terms. Mothers continued to be easy marks for cultural and political concern—or valorization—based on the perceived caliber of the children they raised. The uneven democratization of citizenship from the eighteenth to twentieth centuries had obliged women to utilize their maternity for political standing when they could—but in doing so, women had also contributed to cultural conventions of idealized and sub-standard motherhood. In some political pursuits, like suffrage, some women—typically middle-class and white—had been able to use these categories to further their claims at the expense of other women. These patterns of constructing some women as *good* mothers and others as *bad* or at least failing remain prevalent, often still based upon race and class markers depending on who is doing the sorting. Perhaps the most obvious example of the good mother/bad mother binary in these terms, in gestation since at least the 1970s welfare rights movement, is the construction of the *welfare queen*, which figured prominently in 1990s politics (discussed further below). The specter of the poor, overly fertile woman remains culturally salient, constructed not only as herself a threat to U.S. society, but also deemed responsible for producing future generations of children unfit for full citizenship (read: poor) who would grow up to become non-productive, dependent, or even criminal drains on national resources for decades to come.

At this point, I must switch tracks to elaborate somewhat on how the norms of economic citizenship encroach upon the reproductive citizen. The entangling of these expectations for citizens—the obligation to reproduce appropriately with the obligation to

be an economic contributor—has important ramifications for women in contemporary politics.

Economic Citizens and Reproductive Citizens: Enmeshed Obligations

As discussed previously, the construction of a divide between the public and private spheres in political, legal, and social thought helped to obscure women's reproductive labor contributions, to render them apolitical—and by extension, to limit women's ability to make a claim to full citizen status. Developing concepts of reproductive citizenship like Republican Motherhood helped women to counteract that exclusion; reproductive citizenship, however, could also be a double-edged sword used against women to call their fitness for citizenship into question. Women were able to use reproduction for their political advantage, but reproduction could likewise be used against them—and this may be particularly the case when reproductive labor collides with conventional productive labor, one of the hallmarks of the citizen. Reproductive citizenship, it seems, cannot be disentangled from expectations of economic citizenship.

Over the 1800s and early 1900s, as the practices of coverture were slowly abandoned and the differentials of women's labor participation entered into the equation, the state's relationship with women as non-citizens became more problematic. To the extent that citizens were constructed as men, they were also constructed as workers or economic contributors—their labor entitled them to the rights and privileges citizenship promised. For women, however, this relationship between productivity and entitlement was more complicated, particularly as women's reproductive work was not recognizable as a contribution to the market and their market labor was framed as inferior to that of

men. The economic turmoil of the late 1800s and early 1900s—as slaves became free laborers, industrialization established factory systems and new modes of labor management, and influxes of immigrants changed the composition of the labor force—revealed the instability of the *citizen* as a known figure. The interaction between labor and gender, in particular, became a problem: if men were citizens because they worked, then why were working women not full citizens?

Despite women's increasing labor in the market, the work of women reformers in the Progressive era and the subsequent development of state-fostered social safety nets reflected prevailing beliefs about women's primary role as mothers provided they were middle class and white; women of color and women immigrants were expected to work, often providing care for wealthier women's households. Women in general, though, were still subject to attitudes reminiscent of coverture, such that any social aid was determined by their deserving or undeserving status (Kerber 1997, 1999; Fraser and Gordon 1994). State benefits available to women were designed to support white, middle-class mothers—widows, especially—so that they could remain at home with their children rather than entering the workforce. Reproduction, in other words, was for some women the strongest basis for making a claim upon the state. The social citizenship reforms that culminated in the New Deal and Social Security program, in fact, explicitly excluded agricultural and domestic workers (fields dominated by poorer women and African Americans) from eligibility for Social Security and limited their eligibility for welfare or unemployment benefits, “conveying the message that millions of people were, in effect, not really working and that they therefore were not entitled to Social Security benefits of their own” (Kerber 1997, 845). In a sense, these exclusions reflect the still extant attitude

that citizenship is not meant to guarantee access to entitlements or privileges, only possible eligibility, and that by virtue of needing assistance, one demonstrates a failure of citizenship. In the U.S. context, where so much citizenship discourse prioritizes taxpaying and wage-earning as markers of social legitimacy, such exclusions had and continue to have ramifications for poor women and women of color especially.

In *Unequal Freedom: How Race and Gender Shaped American Citizenship and Labor*, Evelyn Nakano Glenn develops an intersectional account of the ways in which race and gender are “mutually constitutive” and “socially constructed, [such that] they must arise at specific moments under particular circumstances and will change as these circumstances change” with regard to citizenship (17). She covers some relatively familiar ground in this work, demonstrating the relationality of the terms man, woman, white, and non-white, such that each term relies on oppositions and contrast with its apparent opposite. The same, she finds, is true of the terms citizen and noncitizen; rather than functioning as a self-evident or immutable category, “citizen” has frequently been defined only by distinction from who is excluded from citizenship. That is, if one is not explicitly excluded, one can claim citizen status—but even this is not an unproblematic determination, as the quality of one’s (substantive) citizenship will be mediated by race, class, and gender factors. Thus we can recognize, both historically and in the present, how some individuals may be more citizens than others by virtue of being male, white, and moneyed—as well as how that privilege can be dismantled by the operation of citizenship. Citizenship may simultaneously reify and evolve the socio-political hierarchies that organize systems of (in)equality and privilege within U.S. culture.¹⁰

Glenn takes this analysis a step further in linking labor to race, gender, and citizenship, considering the ways in which crises of capitalism, industrialization, and economic shifts over the nineteenth and twentieth centuries destabilized terms like *male*, *white*, and *independent* to the point that the definition of citizen itself had to be adjusted. This definition was subsequently further de-centered and slowly expanded as the United States abolished slavery, incorporated Mexican territory and peoples, expanded into and agriculturally developed Hawaii, sought out new streams of immigrant labor, and gradually expanded women's rights and recognition under the law. In all of these cases, race and gender were critical for organizing the expansion or contraction of citizenship status (formal and substantive), but the organization of labor (with regard to race and gender) to maintain citizen and non-citizen hierarchies was also incredibly powerful. Glenn's work points to the ways in which the economic aspects of citizenship discourse continue to structure the capacity for the exercise of citizenship.

At the most basic level, whether or not one owned one's own labor—as white, male wage-earners were presumed to do—was a fundamental criterion of citizenship.¹¹ Arising out of the tradition of coverture, the legal and cultural assumption for most of U.S. history was that women's labor in the home was owned by their husbands, whereas (free) women's labor outside the home was either for the benefit of their husbands and family (white women) or understood to be their duty to the ruling class. With regard to the south, for example, the social structure kept white ladies “cloistered in the home, where they fulfilled their domestic and mothering duties, but black women who did so were shirking their duty to be productive workers” (Glenn 100). The long history of women of color's labor being appropriated to serve white domesticity is similarly

detailed in Glenn's analysis of Mexicans and Anglos in the southwest and Haole (white) and Japanese (and other immigrant groups) in Hawaii.

Glenn argues that the labor organization of capitalism did not correct social discrimination or power imbalances but rather re-institutionalized and reproduced them. To the extent that citizenship is also implicated in race, gender, and labor hierarchies, this meant that the rights of citizenship could become uniquely vulnerable for marginalized groups in deference to the so-called greater good of economic growth. Glenn cites a number of historical examples of this in the late 1800s, including the "Freedom of Sweatshop" ruling, upholding wage payments in non-money forms, repression of labor organization, and rejection of labor protections related to health, safety, hours, and base wages (77-78). In contemporary society, we could point to legal precedents establishing the personhood of corporations, particularly as they engage in political processes, as a continuation of this tradition.

The relationship between citizenship and laboring status is deeply entrenched in the United States, legally and discursively, and idealized constructs of individual autonomy and the free market are routinely valorized in dominant national imaginaries and discourses. Ideal citizens in liberal and neoliberal theory are imagined to be economically productive citizens, earning their own livelihoods in the public marketplace and thus avoiding the stigma of dependency or need from the state. Of course, as many feminist theorists have pointed out, this construction of the citizen and admiration of capitalism and individualism has led to the obscuring and denigration of the tremendous pool of uncompensated and unrecognized reproductive labor that often falls to women, the very labor that underpins the free market system. This is not to suggest reproductive

labor is unconnected to citizenship status, but rather the contrary. Women's reproductive labor, both in the literal sense of bearing children as well as the domestic work women overwhelmingly undertake, may not in itself be a condition for formal citizenship rights and privileges, but in some cases it seems to be enough to affect substantive citizenship. Historically, women's limited participation in the labor market was used as a basis for limiting their citizenship; now, with formal citizenship established and women free to work, we can identify ways that the tradeoffs women make between reproductive and productive labor impact their substantive citizenship.

Cultural Eugenics of Citizenship and Productive-Reproductive Citizens

Building on the long tradition of the citizen as a productive market laborer, cultural expectations of economic independence and self-sufficiency continue to valorize the *productive* member of society—though not necessarily the reproductive member. Indeed, the reproductive and the productive have been sometimes perceived as mutually exclusive.¹² Figuring productivity and reproductivity in opposition not only creates a bind for women when these are the terms for full substantive citizenship, but also directly contributes to the figuration of some mothers as good (in a national futurity sense) and others as bad. In addition to the regular obligations we might posit as entailed in citizenship—paying taxes, sitting on juries, serving in the military, and so on—women are charged with a reproductive citizenship obligation in service of the national future as well as the productive, laboring citizenship that has always been expected from men. Poor mothers, then, are economically failing citizens, and their reproductive citizenship—the obligation to produce ideal future citizens—is thus also likely at risk.

Ultimately, individual productivity, along with the culturally desired corresponding reproductivity, becomes an obligation of citizenship for women and can become the basis for expansion/contraction of citizen status (substantive, if not formal). At the same time, financial autonomy and self-reliance are commonly constructed as individually achievable ideals, such that failure to reach these ideals becomes personal failure through incompetence or malevolence. In this context, if a woman seeks assistance from the state—makes a substantive citizenship claim on the state—she is put in a position of identifying herself as a failing citizen. To the extent that this ostensible failure is attributed to the individual alone, exercising one's substantive citizenship in this way marks the woman as the responsible party for her condition and absolves the state from evaluating its own culpability in the creation and perpetuation of systems that contribute to instability.

Failing citizens are of concern to a state, however. They must be stabilized or quarantined so that they do not steer the society off-course. Reproduction, we have already seen, is an area of interest to the state; poor women's reproduction is even more so.¹³ The state's intervention into the lives of poor mothers—to help, to modify, to punish, to monitor—is justified not only by the logic of national futurity, but also, ironically by discourses of choice. These discourses suggest that people make choices and must bear the consequences of those choices; for all the benefit of the idea of choice in feminist theory, the same liberal idea of choice may aid in stigmatizing poor reproductive women.¹⁴ In making her responsible for her poverty, we impute upon her the full autonomy that choice requires regardless of her real access to the full range of options—in other words, she chooses to be poor and fertile. Poverty thus becomes proof

of irresponsibility in the context of discourses that claim citizens are (economically) responsible for themselves and their families. A poor mother, therefore, is a failing citizen with questionable reproductive value to the future.

Narratives that frame poor, fertile woman as threats create “a context in which it is okay to blame poor people for being poor...not only is it permissible for state actors to direct them to get a job and not have children but also it is a short hop to seeing the government as being obliged to direct ('help') poor women in how to live their lives” (Flavin 23). In turn, a social hierarchy that is often largely arranged by class, race, and economics permits a perspective that regards poor reproductive women as a problematic demographic that must be managed. As an extreme of this position, sociologist Jeanne Flavin notes its emergence in judicial orders regulating reproduction for women convicted of crimes as a distinction from historic U.S. rationales for ordering sterilization as part of eugenics programs.¹⁵ “Nowadays, it is unusual to hear a judge or other advocate of sterilizing women convicted of crimes directly accuse them of being ‘immoral’ or ‘feeble-minded.’ Instead, discussions emphasize the need for poor women to assume personal responsibility for their actions. Judges and prosecutors appear to take their cues from larger society’s emphasis on the ideals of individualism, independence, and personal accountability” (Flavin 42). To the extent that this perspective renders poverty and dependency as synonymous or at least correspondent with criminality, multiple vectors of the welfare system, the courts, the U.S. War on Drugs, and private organizations collide and combine to further target poor women’s reproduction in ways that men’s reproductive capacity simply is not.

This focused attention on women's reproduction, in turn, has impacts upon the meaningfulness of their citizenship that men simply do not encounter, particularly when women encounter the law while pregnant. Drug charges, which are relatively common as a crime for women, create the opportunity for courts to hand down rulings that explicitly target their reproductive capacity, offering them the so-called choice between prison time and temporary or permanent sterilization through provider-controlled contraceptives like Norplant or Depo-Provera (Bhattacharjee 13).¹⁶ Political theorist Anannya Bhattacharjee notes that in the name of fetal protection, women who test positive for drugs while pregnant may be subject to charges of child abuse or murder (in the event of miscarriage or stillbirth) or loss of parental rights, whereas men who test positive for drug use are not presumptively determined unfit as parents or dangers to their children (19). And where the courts have not gone in curtailing women's reproductive potentiality, legal scholar Judith Scully writes, private organizations have interceded. One such group, Children Requiring a Caring Community (CRACK), offered payments of \$200 to women with drug addictions for undergoing long-term contraceptives or permanent sterilization. "To solicit 'clients,' CRACK placed large billboards primarily in Black and Latino communities in Los Angeles. Some of the billboards stated 'Don't Let A Pregnancy Ruin Your Drug Habit'" (Scully 63-64). These campaigns disproportionately targeted African American and Latina women in poor communities, drawing upon and reinforcing stereotypes that, in Scully's view, figure pregnant drug users as primarily Black women and depict them as disposable. These women's children, subsequently, "are portrayed as being helpless, hopeless, potentially violent, and ultimately not worthy of being born.

Programs such as CRACK perpetuate the myth that drug treatment is not an option and that drug-exposed children are permanently damaged” (Scully 64).

The most prominent intersection of these narratives and stereotypes of poverty, excess reproduction, deviance, criminality, unfitness, and failed citizenship is the figure of the welfare queen, or perhaps more specifically, the welfare queen *mother* who is imagined to adulterate the social fabric of the present and endanger the future of the nation with her irresponsible fertility. There have been many examinations of the welfare queen or welfare mother figure, many debunkings of this particular social myth from a variety of perspectives—though these demystifications have not shaken her from the popular imagination, media depictions, or public policy. Based on political and media rhetoric of the 1980s and 1990s, and especially in connection with the 1996 Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA), the welfare queen functioned as a familiar cultural icon, generally represented as a young, uneducated, single, black mother who willfully and maliciously sought to have children she could not financially support with the explicit intent to cheat the welfare system and acquire more money *for herself*. The welfare queen that tended to be invoked in popular political rhetoric is figured as lazy, promiscuous, and lacking in both work and family ethics, a drain on the state and its taxpayers—real citizens, so to speak. In other words, she is the antithesis of the Republican Mother.

Feminist examinations of poor motherhood reveal different dimensions to the state’s approach to these citizens. Mimi Abramovitz, for example, takes the stance that welfare policy links up with enforcement of the traditional family ethic to regulate not only women’s dependence, but in fact the range of social roles that should be made

available to them. Even as the traditional family model is evolving in response to women's increasing equalities and expansion of possible roles, welfare policy response has seemed designed to re-assert the ideological tradition, "to the extent that it accepts female economic dependence on men, the sex segregation of the labor market, and the gender division of society, or otherwise supports the conditions that underpin female subordination in both the public and private sphere" (Abramovitz 8). Of course, the traditional ethic doesn't cut across society equally, particularly when it comes to race and motherhood. White, middle-class motherhood has been premised on the ideal of the mother in the home, whereas critical race feminists have argued that black motherhood is modeled on a mother working outside her home, often caring in some way for white families before her own. In the hierarchy of race, the perceived social value of black children is less than that of white children, and the reproductive labor of black women is thus subordinated to that of white women, a fact which is further complicated by the greater proportional likelihood of women of color to live in poverty or need financial assistance.

Dorothy Roberts's critique of welfare and reproduction in *Killing the Black Body: Race, Reproduction, and the Meaning of Liberty* (1998) takes on this inequality and demonstrates the threats to citizenship inherent when black, poor women's reproduction is framed as value-less or even threatening to the social order. "White childbearing," she writes, "is generally thought to be a beneficial activity: it brings personal joy and allows the nation to flourish. Black reproduction, on the other hand, is treated as a form of *degeneracy*. Black mothers are seen to corrupt the reproduction process at every stage... Thus it warrants strict measures to control Black women's childbearing rather

than wasting resources on useless social problems” (9). As she frames the problem, “We are in the midst of an explosion of rhetoric and policies that degrade Black women’s reproductive decisions. Poor Black mothers are blamed for perpetuating social problems by transmitting defective genes, irreparable crack damage, and a deviant lifestyle to their children” (3). Roberts draws attention to the ways in which a pervasive idealization of the neoliberal subject has effectively located the blame for all social ills in individual poor black mothers and their behaviors rather than in larger institutional and structural patterns of gendered and raced inequality and subordination. What she terms the “new biodeterminism,” or the proliferation of stories and fears about supposedly defective children who have been damaged by their mothers’ irresponsible behaviors, “presents drugs, poverty, and race as interchangeable marks that inevitably consign Black children to a worthless future...Black children are born guilty...a menace to society—criminals, crackheads, and welfare cheats waiting to happen” (Roberts 20-21). The message of the biodeterminism Roberts critiques ultimately seems to be that it would be better for everyone—meaning all ostensibly good and responsible citizens—if poor black women could be prevented from reproducing at all.

In Roberts’s reading, most of the reproductive regulations tied as conditions to the receipt of welfare are often disingenuously justified. She recounts cases in the 1980s and early 1990s in which women are given shortened jail or probation sentences contingent upon their not becoming pregnant while unmarried or receiving public assistance. Reproduction in these cases is itself made an element of crime, rather than the legal infraction these women are alleged to have committed. After presenting the long history of abusive or coercive sterilization practices against black women, she juxtaposes the

modern methods of achieving roughly the same ends; Medicaid historically would provide poor women with long-lasting or permanent, provider-controlled contraception like Norplant or surgical sterilization, but user-controlled contraception was often not covered, and abortion was almost never available—though contraception access is now changing considerably under the Affordable Care Act. Roberts’s account illustrates the limitation of “choice” for poor women: for the welfare recipient whose continued eligibility is contingent upon not having more children, the choice is between giving up control over her reproductive capacity or risking her livelihood and the welfare of her existing family to pregnancy. Following Roberts, moreover, contemporary political culture appears to presuppose that a poor woman who *deserves* welfare would not desire to have children because of financial instability; conversely a poor woman who wants children anyway does not deserve state support.

Roberts’s analysis demonstrates that these reproductive policies have not achieved their supposed intention to reduce poverty, yet they remain in place; she makes the case that it is the application of these regulations, more than their outcomes, that is the point. Justified by narratives about the welfare moral hazard that supposedly makes impoverished reproduction enticing, the transmission of dependency as a generational trait, and the dangers of single-mother households and illegitimacy, reproductive regulations are not truly about curing any social ills in Roberts’s view—they are about preserving state access to and intervention upon the bodies and behaviors of black women (Roberts 217-225).

Roberts links this access and the framing of dependency and poverty explicitly to the erosion of poor black women’s rights and privileges as citizens. Whereas Social

Security is characterized as a benefit to which an individual has contributed, unemployment, disability, and welfare benefits are often framed as handouts or a stopgap rather than a true entitlement benefit available to all citizens (and to which citizens also contribute). As such, welfare benefits especially have been whittled down over the past several decades to provide only the bare minimum for survival on temporary terms—though they often do not do even that. In fact, as Judith Stacey notes, welfare programs in the United States have been “comparatively stingy, punitive, and unpopular” among industrialized nations, even as the United States has a higher percentage of single-mother families and children living in poverty than any other advanced industrial nation; the United States is also notable among industrialized nations for not providing family allowances, guaranteed maternity/paternity leave, or other family support benefits (47).

Political resistance to establishing or expanding social safety nets seems to be deeply entrenched, even as U.S. wealth inequalities grow, leaving more and more households vulnerable to economic turmoil. To the extent that public assistance is still widely stigmatized, use of social entitlements is not fully acknowledged as a privilege of citizenship, but rather evidence of a citizen’s failure.¹⁷ Historian and social theorist Michael Katz suggests that this attitude reflects the commodification of citizenship, which narrows the citizen to the role of market worker and dismisses non-market labor entirely (354). For poor women in particular, Katz argues, this commodification is uniquely pernicious because it not only devalues their mothering but also the perceived value of their children to society, a perception that contributes in turn to broader inequalities in areas like education and criminal justice. Citizenship, in its formal dimension, is typically a pre-existing status for most Americans, but Katz theorizes a

competing notion of “achieved” citizenship dependent on contributions to society remains socially and politically powerful (344). In this regard, the concepts of contribution to society and futurity begin to entwine, such that poor women’s (market) labor is expected, but their reproductive labor is perceived as a drain on society now and in the future.¹⁸

PRWORA and the Erosion of Citizenship

To the extent that contemporary political culture has represented welfare as charity rather than an entitlement or social right, the expectation that a welfare recipient relinquish certain rights and privileges (i.e. forgoing privacy rights to allow for home visits or drug testing) seems justifiable. To put it bluntly, dependency support costs one certain pieces of citizen status. One important piece for Roberts is privacy, which since the 1980s has been regularly infringed by bureaucratic supervision of means and morals in the course of dispensing benefits. “The notion that receipt of welfare benefits should be conditioned on prescribed improvements in recipients’ lifestyle has recently gained favor across the country...the federal government has granted waivers to more than thirty states allowing them to change their welfare programs to incorporate a form of behavior modification” (Roberts 226). Such modification, Roberts details, may include denying eligibility to women who have more children on welfare or whose children who drop out of school; who are identified as promiscuous by their caseworkers or cohabituate without marriage; or who don’t keep a suitable home to the standards of the oversight agency. These determinations are made by welfare authorities who have significant access to the lives of recipients. Women, and especially mothers, on welfare are routinely subject to

surveillance that can range from job search reporting to home inspections. The terms of the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) actually expanded the state's capacity to require women to cede an expectation of privacy; as a condition of eligibility, single mothers are required to cooperate in efforts to collect child support from their children's fathers, regardless of the circumstances that led the couple to separate. Any child support received under this *paternafare* program is actually used to offset the state's provision of benefits rather than to augment the funds received by the mother (A.M. Smith 118-136). The limited expectation of privacy for benefits recipients (as well as the notion that welfare is not a true entitlement), moreover, has been enshrined in legal precedent since the 1930s: "Privacy doctrine does not shield people who receive welfare benefits. An individual's acceptance of government benefits is deemed to constitute a waiver of privacy... Because these families are not entitled to government support, the Supreme Court has reasoned, the government may force them to open up for inspection, shrink, rearrange, or break up to qualify for benefits" (Roberts 227).

Intervention into families in these ways was also framed as a matter of state interest for the national good, present and future. During the debates around and subsequent passage of PRWORA, the diminishment of privacy rights and personal autonomy for poor reproductive women accelerated significantly, spurred by (mostly conservative) narratives not only of welfare queens, but also of apparent legions of teen mothers, deadbeat dads, and children doomed to lifetimes of government dependency.¹⁹ In this context, the framers of PRWORA essentially proposed that better control of women's uteruses would stem this dangerous tide. Reform rhetoric commonly

constructed welfare as a cause of poverty (cycle of dependency), rather than the effect; in turn, the ostensibly unbridled fertility of poor women—especially women of color—was presented as a major contributor to the perpetuation of poverty and a serious threat to the United States' economic future. Popular political and media discourse characterized these mothers as irresponsible for having children they could not provide for independently, and the emphasis on putting these mothers to work in the labor market rather than prioritizing their mothering as inherently valuable implicitly and explicitly devalued them *as mothers* in favor of re-developing them as *workers*. (This emphasis on labor, however, is not surprising given the historic devaluation of the economic contribution represented in women's reproductive labor in general.) The salience of the categories of *responsible* versus *irresponsible* and the prioritizing of *work* in non-reproductive terms is clear in the resulting reform bill's title (Personal Responsibility and Work Opportunity Reconciliation Act).

In the name of putting welfare recipients back to work, ironically, PRWORA and other contemporary reforms actually enacted program cuts that would make it harder for families to sustain themselves on wages alone. These program changes were also explicitly designed in some cases to discourage poor women from having children while receiving benefits. Cuts to nutrition programs, school and summer food programs, childcare subsidies, family planning services, legal services, foster care, and programs for at-risk children permitted states to constrain or direct poor women's reproductive choices, particularly in light of new work requirements imposed without corresponding daycare allowances (Fried 114). Women who would have children despite their financial

conditions were framed by political and media discourses (conservative and liberal) as irresponsible.

To directly combat this ostensibly irresponsible fertility, PRWORA initiated family caps: benefit amounts would no longer correspond directly to family size, and women who became pregnant while on welfare would lose their benefits. The family cap was justified as a removal of an economic moral hazard (the notion that payments associated with larger families would induce women to seek pregnancy). PRWORA also provided the five states with the largest decrease in out-of-wedlock birth rates with three-year block grants of \$20 to \$25 million—a direct reward for implementing policies targeting poor women’s fertility (Fried 114-115). Such rewards also helped to perpetuate the narrative that poor women are bad mothers who abuse their fertility, despite the resounding lack of evidence to support claims that women had more children to receive more benefits. Studies of family size among welfare recipients, for instance, found that they actually tended to be smaller than the general population, and the birth rates of women receiving welfare were not in fact greater than those of women not receiving welfare (McClain 234). Media portrayals of poor families, however, were commonly untempered by these facts, and such portrayals helped to cement a caricature of welfare mothers in the public’s mind (Douglas and Michaels 198). Despite the great emphasis on the importance of work and getting welfare-recipient mothers into the workforce, PRWORA failed to interrogate or address the social structures—including educational disparity, lack of healthcare, unaffordable childcare, and institutional discrimination—that made poverty so pervasive among women with children in general and women of color with children especially.²⁰ PRWORA suggested that welfare benefits themselves

were the cause of poverty, since these benefits were assumed to foster economic dependency; in keeping with this rationale, the act's introduction of family caps suggested that poverty could be decreased simply by limiting the reproduction of poor people. Studies following PRWORA found mixed results in terms of the legislation's effect on actual poverty. Due to time caps, there were fewer people on the welfare rolls a few years after PRWORA was enacted. Yet unemployment among single mothers increased from 9.8 percent to 12.3 percent over 2000-2002, and low-income single mother's unemployment rate increase at faster rates than the national average in the same period (Fremstad 3). For mothers who left welfare (either through work or expiration of benefits), only one quarter had obtained what researchers deemed "good" jobs: jobs that paid \$7 per hour with health benefits or \$8.50 per hour without (Fremstad 3). Per reports from state welfare agencies and the Department of Health and Human Services, mothers who left welfare (or were forced out by time limits) frequently found decreases in income, limited employment prospects, increased incidence of homelessness and eviction, and increased likelihood of continuing poverty (Fremstad 4-6). Ironically, by eliminating welfare provisions that allowed recipients to receive benefits while pursuing higher education or professional training and not providing greater access to affordable childcare, PRWORA contributed to the structural inequalities that often make poverty inescapable (Sparks, 183; Fremstad 9-10).

What became evident in the passage of PRWORA was the connection between economic stability and citizenship: to be impoverished marks one as a failed citizen. To be an impoverished mother, however, marks one as a failed reproductive citizen as well. A failed reproductive citizen, at least as constructed in the popular political and media

narratives of the 1990s, stood to inflict far greater and wide-reaching damage upon society well into the future: her failing may put a strain on social resources today, but her children would be the social dependents of the future.

Successful Citizens Don't Make Claims: Reproductive Citizenship and the Motherhood Binary

Political theorist Maurice Roche argues that competing ideologies of citizenship in welfare states have entailed tradeoffs between dependency and full citizenship. Whereas progressive politics typically endorses concepts of positive rights endowed to citizens—the right to make a claim upon the state, the right to expect state support for social welfare—Roche contends that much of the philosophical debate and political reworking of citizenship has been located in conservative politics in the United States. Defining and enacting contemporary citizenship, in other words, is a project of the right more than the left, and as such, the controlling paradigms of citizenship reflect valorization of capitalism, rejection of welfare, and belief in individualism, autonomy, traditional family values, and personal responsibility as core values.

In recent years, Roche's contention may have been undermined somewhat, as reforms like the Affordable Care Act have asserted a fundamental right of citizens to healthcare, for instance. Nonetheless, the conservative perspective that Roche details remains operational and compelling to many. It is because of this perspective, he suggests, that Americans can hold two contradictory beliefs about citizenship: "Equal citizenship is understood to be inconsistent with involuntary poverty...[and] equal citizenship is deemed to be consistent with the considerable economic inequalities and

status differences generated by American capitalism” (78). If we begin with the apparently dominant paradigm of the *citizen*, these two beliefs can be resolved somewhat: if the citizen is thoroughly autonomous and market-oriented, then any inequalities can be located in his or her own moral-market failings. In this context, poor women’s reproduction represents a failure to perform the duties of social citizenship. The extent of such women’s failure (whether they seek assistance or not, for example) determines the extent to which the state is understood to have a right to intervene—a state’s positive right, in a sense, to dismiss and override the individual’s negative right to be left alone.

In light of the long history of women’s maternity interacting with their citizenship, however, it seems that the state’s positive right may be presumptively superior. Roche suggests that the conservative familism framing of welfare allows the state to justify intervention and contraction of citizenship when so-called irresponsible parenting is endangering the development of children into proper neoliberal citizens. “[T]he family *incubates* citizen potential; it incubates people capable of becoming citizens and of acting like this in the public sphere” (Roche 94). This is essentially the same concept as Republican Motherhood; while such interventions are typically more overt for poor women, who are more visible to the state when they seek assistance, it does not mean that the terms of reproductive citizenship are not operational for more well-off women. Constrained substantive citizenship is a reality for poor women at the intersection of reproduction and economics, and this reflects a broader cultural and political perspective about women’s citizenship in general as contingent on not only economic success (to which male citizens are also generally subject) but also corresponding reproductive success (more or less depending on financial circumstances).

Creation Myths and the Ideal Citizenry

Earlier, I noted that the equality of formal citizenship among men and women, regardless of race and class, obscures how these factors impact the meaningful experience of citizenship the further one departs from the original citizen ideal of white, male property-owner. Because substantive citizenship tends to be a vaguely defined concept and reproductive citizenship operates as a formally unarticulated expectation of women's obligation to their nation, it is difficult to pinpoint an explicit statement—politically, legally, or culturally—that establishes the contingency of women's (substantive) citizenship upon their reproduction. Instead, I contend, these obligations are reflected in discourses that construct models of *good* and *bad* mothers based upon reproductive contribution to the nation. Good mothers are essentially Republican Mothers (in the traditional sense) who have achieved the requirements of economic citizenship, either through their own work or through marriage, and who instill civic virtues in their children and raise them to become similarly successful citizens.²¹ These are the mothers whose votes are courted and whose interests will ostensibly be represented by their legislators when it comes to domestic policy. These are the mothers who are subject to debates about whether they ought to stay home with their children or remain in the workforce. They are citizens who do not make claims upon the state—at least not directly, though they are very likely to reap the benefits of the state's investments in their interests and communities as well as enjoy entitlements like tax advantages.

Bad mothers, by contrast, have not achieved the ideals of economic citizenship and are thus figured as unable to properly rear future citizens. These mothers are

constructed as needing state assistance or correction in order to evolve into productive members of society rather than burdens. These mothers are not courted politically so much as they are scapegoated. Structures of racism that have left women of color more likely to economically disenfranchised also contribute to the collapse of economic failure into perceived racial failure, compounding systems of racial discrimination. While their formal citizenship rights are generally left intact, these women's substantive citizenship is limited. Importantly, because the bad mother is a failing citizen, her children's citizenship is likewise figured as suspect or in danger; her children are at risk of burdening the nation in the future if they follow in her footsteps.²² Bad mothers, these binary discourses insist, need to be managed.

“Bad” mothers serve an important function in maintaining social hierarchies and upholding conventional conceptions of the citizen. The figures of “welfare queen” or “teen moms” or even just (poor) single mothers, for instance, not only provide a target for social anxieties and resentments, but also reify “good” mothers’ citizenship by comparison. “Good” mothers are everything these figures are presumed not to be—financially stable, reproductively responsible, probably white, married, and definitely a tax-paying contributor to the nation. And the “good” mother is raising her children to be the same. In a way, the Progressive Era cultural romance of the charitable woman saving the poor woman is being reprised by the good/bad mother binary, but now with tax dollars in play rather than charity work. The good/bad binary for reproductive citizenship, however, does not necessarily set up the poor mother as deserving assistance, but rather as an object for re-education and tough love. The duty of the good citizen is not to assist, per se, but to discipline the failing citizen out of her economic/reproductive morass. As

political theorist Mihnea Panu puts it, “Welfarism-qua-nation always creates internal Others...since they represent exactly the identities in opposition to whom the bourgeois subjectivity and society are constructed” (97). The good/bad mother discourse, however, also helps to obscure how all women’s citizenship is ultimately entangled with reproduction.²³

The creation of women as Others or even enemies within the nation—others with varieties of second-class or compromised citizenship—is inevitable, I contend, insofar as the production of all women’s citizenship is significantly predicated upon their reproductive behaviors. I would further suggest that the connection between women’s reproduction and their citizenship stems from an ongoing, unresolved, and often romanticized reduction of women to (reproductive) embodiment under modern liberal politics and governmentality. Preoccupation with the political management of women’s reproductive bodies (as so abundantly evidenced at the state and federal levels over the past several decades) also reflects how “‘body politics’ are founded exclusively on the resources and ontological traits of the subject ‘woman’ as defined by liberal patriarchy, [and] in the long run they end up reinforcing the system’s ability to fix such subjects as Other” (Panu 193). Because reproduction is so integral to the future of the nation by quite literally creating the future citizenry, the stakes of these body politics are raised and women’s bodies become touchable, so to speak, by the state in ways that men’s bodies simply are not. In a sense, just as Foucault suggested that a man’s refusal to serve as a soldier becomes “a moral counter-conduct, as a refusal of civic education, of society’s values, and...obligatory relationship to the nation and the nation's salvation,” so a woman’s refusal to reproduce when her offspring are perceived as desirable or insistence

upon reproducing when her offspring are not (politically) wanted becomes much more than a matter of personal choice (2007, 198). Rather, her national allegiance and fitness for belonging are at question.

Women's citizenship is linked to reproduction as well because the literal generation of the future citizenry necessarily destabilizes what citizenship comes to mean altogether. Bosniak writes that borders are mutable and under constant negotiation and experimentation, such that "Any vision of the world that presumes a stark dichotomy between a political society's inside and out, in other words, is unequipped to contend with the complex interpenetration of institutions and practices and persons across borders that characterizes the contemporary landscape" (7). Though she seems to be thinking in territorial border terms here, this insight works as well for considering the construction of figural borders—and thus others—within a nation, and the potential citizen aliens, so to speak, that simultaneously make up the population of recognized, formal citizens, undermine the fixity of citizen status, and destabilize the predictability of the national future.

In this context, state mechanisms that produce some women as questionable citizens by virtue of their reproduction and some as ostensibly good Americans are operating to counteract the fundamental unknowability introduced by half the population. By deploying accounts of perceived good and bad reproduction, like those described above, the many facets of the state are able to produce *good* and *bad* (or failed) models of citizenship in reproductive terms. Ironically, whether perceived as good or bad mothers for their futurity contributions, for all women, citizenship is still tied in very real ways to claims on and relationships with husbands and children. Despite universalization of

formal citizenship, the differential quality of citizenship enjoyed by women based on their reproductive decisions still indicates that ostensibly good mothers are considered to deserve full citizen status at least in part for the quality (reproductive) service they provide to the state, and because they are behaving according to social norms for good citizenship, particularly familial legitimacy, independence, and successful market behaviors. On the other hand, so-called bad mothers' full citizenship is subject to restriction in part because they produce children perceived as unfit for succeeding under the conditions of modern neoliberal democracy under late capitalism.

The implications of this derivative citizenship claim for women are often obscured. Secure in their difference from the popular constructions of bad mothers, so-called good mothers likely give little thought to the potential precariousness of their status. The fact that some women are vulnerable to being (re)constructed as socially unworthy, however, suggests that all women are vulnerable to this loss of legitimacy. Oppositional constructions of motherhood, therefore, are more accurately understood as controlling disciplines that function to keep women performing particular roles according to social needs.

Women and the Contradictions of Autonomy and Intervention

Why might the state engage in contributing to this binary and subsequently meting out reward and punishment according to its definitions? In the midst of ideologies promoting autonomy, independence, and negative rights as the hallmarks of the citizen, we see parallel structures and institutions that have determined poor mothers to be failed citizens meriting state surveillance and processes contributing to erosion of substantive

citizenship. According to Panu's analysis of U.S. liberalism, the production of internal others is not a flaw in the system of governance, but rather its foundation and key to its authority. He argues that the state engages in developing narratives and discourses precisely to achieve the simultaneous projects of othering some citizens in order to produce and discipline desired citizens: "for contemporary U.S. liberalism to govern legitimately, the governmental discourses must (1) create certain identities as the Other that is the polar opposite of the good, normal citizen, (2) lock those identities as a-relational 'substances' in the universal language of law and science, and (3) use those substances in games of inclusion/exclusion that simulate non-intervention while safeguarding the liberal 'will to govern'" (3). The figure of the citizen, then, can only truly be recognized through comparison and contrast with its Other, the non- or failed citizen; likewise, liberal government can only legitimate itself by coding some individuals as legitimate citizens that are ostensibly free from intervention while supporting structures and institutions that create quasi-citizens subject to state interference.

Panu further argues that the freedom of so-called good citizens is an illusion; good citizens are indirectly compelled to self-police and self-surveil in order to avoid becoming Other as well. In establishing Others, or the *bad* that makes the *good* recognizable, the liberal state is truly effecting extensive regulation of all while maintaining a myth of independence, autonomy, and self-sufficiency. The bad citizen mother in prevailing discourse "fails, first, as an individual [for lack of autonomy]...second, as a woman/mother, since she neither reproduces properly nor cares adequately for her child...and third, as a citizen, since she puts at risk the future of the

nation itself,” but in fact is a scapegoat, “constructed as a threat to the normal development of the liberal-pastoral system and as a burden on its pooled resources” (Panu 5). The emphasis here, however, is on *constructed*, as Panu contends the liberal state could not exist without creating this threatening figure to justify its own perpetuation. The bad mother is another cultural myth—but then, so must be the good mother. Only by preserving the enemy in the figure of the bad mother/failed citizen is the state able to define and demand what it considers proper citizens/good mothers.

From this perspective, women who engage in ostensibly responsible child-bearing, complete with economic security, regular doctor’s visits, adherence to medical/psychological/social norms of motherhood, acceptance of sole responsibility for the social and economic burdens of parenting, and so on, are not in fact behaving autonomously, but rather according to the subtle dictates of liberal governmentality’s biopower. Women who fail to do these things in their reproduction, in contrast, are often not actively avoiding or rejecting these norms, but rather have been systematically organized to be normative examples of the so-called wrong way. Indeed, the inequalities that reserve the resources of normative, responsible motherhood for some women and not others are one avenue by which poorer women are constructed and perpetuated as Other; when the state does not act to correct such imbalances, it is at least indirectly contributing to that construction.

Establishing bad mothers as Others helps to resolve the contradiction inherent in premising all people as autonomous individuals making rational choices but then finding fault with the exercise of undesirable autonomy. As Panu writes:

U.S. liberalism cannot define non-compliant subjects as autonomous individuals

that chose to ‘do otherwise’ or as a result of the systematic failure of the liberal biopolitics to secure the well-being and prosperity of the polity. However, if the non-compliant citizens are different in substance from the bourgeois subject, they cease being autonomous individuals toward whom liberal governing has responsibilities, either of nonintervention or of support. (47).

It is this logic that ultimately legitimizes the practices that effect a partial de-naturalization of so-called bad mothers as full citizens (a de-naturalization that often extends to their children as well).²⁴

The same discourses that help to define good and bad mother-citizens—filled with dyads of responsibility/irresponsibility, industriousness/laziness, excellence/incompetence, nurturing/endangerment, heteronormativity/deviance, and so on—are subsequently used to justify and authorize public policy that reifies the categories of good and bad mothers and rationalizes the differential dispensation of their citizenship quality. The ramifications of this concretization, in the national imaginary and in policy, are potentially extensive, perhaps going beyond self-surveillance into self-limitation in exercising the rights and privileges of citizenship. Sociologists Schneider and Ingram suggest that when public officials act on pressures to benefit positively constructed target populations with policies and punish negatively constructed populations, “Social constructions become embedded in policy as messages that are absorbed by citizens and affect their orientations and participation patterns. Policy sends messages about what government is supposed to do, which citizens are deserving (and which not), and what kinds of attitudes and participatory patterns are appropriate in a democratic society” (334). What is more, these messages and narratives rationalizing differential dispensation of citizenship, particularly as they intersect with women’s

reproduction, appeal not only to a notion of the greater good, but a greater good that extends beyond the present political moment.

Even as women's citizenship may become contingent, mediated, and even derivative at the point it collides with reproduction, women are literally responsible for creating the future citizenry, and the magnitude of this responsibility can be deployed by aspects of the state to authorize intervention, positive and negative, into women's lives. Can a nation trust its women to produce assets to the national future? When women's citizenship is curtailed, is it only that we collectively are, as the cliché goes, thinking of the children? If social theorist Diana Gittens is correct in claiming "States want future citizens who will not challenge their authority or laws, whatever these may be," perhaps we ought to be more concerned with the norms of citizenship that are shaping those future citizens (Gittens 52). In some ways, we have not resolved the issues raised by early Republican Mothers seeking legal standing; if women's citizenship is not actually stable or secure *because they are women*, then the ideals of citizenship they are tasked with inculcating in their children are themselves suspect.

As visions of the future impinge on the politics of the present, scapegoating some women and valorizing others (or portraying them as victims of the scapegoated group!) becomes salient in efforts to shore up the success of the present's political investments.²⁵ Of course, how such figures are developed "is not a conspiratorial decision or an unavoidable, natural propensity, but the consequence of the ways in which certain ontological, epistemic, and moral founding assumptions guide the contemporary U.S. governmental gaze" (Panu 53). To the extent that some members of society are perceived to threaten futurity's promises through their failures of economic/reproductive citizenship

(which in turn indicates a failure to create suitable proto-citizen children), such individuals may appear increasingly dispensable in the present *as a response of good citizenship*, at least from the point of view of those with relative political/cultural dominance.

Thus far, I have emphasized the controlling, mutually reinforcing dichotomies of good and bad mothers, successful and failed citizens in terms of women whose national belonging, if culturally ambivalent, is at least legally secure. The disparate extensions of substantive citizenship I have focused on in this chapter gesture to the invisible fractures within the national boundary, such that some (reproductive) women are constructed and deployed as internal threats to the nation's stability or longevity. These perceptions of threat in reproductive-economic citizenship terms, however, are perhaps heightened further when the women in question are not themselves formal citizens—but their children are. Anxieties about national belonging, civic fitness, the demographics of the future, and the content of citizenship itself coalesce dramatically in the figure of the reproductive immigrant woman, the focus of the next chapter.

Notes

¹ To corral and focus this discussion, however, I will be emphasizing women's citizenship with regard to reproduction here, rather than slipping into a rehearsal of the vast field of work in women's citizenship in terms of its various facets (i.e., suffrage, political engagement, representation and participation, immigration, etc.)

² Cultural theorist Lauren Berlant argues that discourses like these have dramatic, insidious effects on the political culture in the United States; a politics by caricature, as she calls it, impacts "the ways people perceive their own social value and the social value of 'Others'; on the ways they live daily life and see their futures; and on the mainstream political discourse, which exploits the national identity crisis it foments to claim a popular mandate for radical shifts in norms of ideology and political practice" (2).

³ Kerber likewise argues that "class location has significantly affected the ability of an individual to claim the privileges and immunities of citizenship" historically (1997, 844). She details, for instance, that in the early 1800s, free workers were still vulnerable to becoming indentured servants unable to legally quit their jobs—a practice which allowed for virtual slavery in free states. Poll taxes were also routinely used to bar the poor from voting, and the right to travel in the 1800s was restricted to individuals who could make a "settlement" claim in the place they were visiting. Free travel within the United States for poor people was not explicitly defined as a right of a citizen until 1941. Even the formalized establishment of social citizenship with the New Deal did not extend those enhanced rights and privileges equally across demographics; New Deal legislation was carefully crafted to exclude African Americans and women by banning agricultural and domestic workers from eligibility as well as other occupations dominated by women and black workers (844-845).

⁴ See for example Nancy Fraser (1989) and Iris Marion Young (1990).

⁵ As Bosniak notes, trends in citizenship theory are in fact gravitating away from theorizing citizenship in territorial terms. "A growing number of scholars across the disciplines have begun to press for updated understandings of citizenship's location. They have coined new phrases—'transnational citizenship,' 'global citizenship,' 'postnational citizenship'... citizenship, they maintain, is becoming increasingly decoupled from the nation-state as a matter of fact. Others contend that citizenship *ought* to be conceived in ways that are divorced or distanced from state-belonging... the common theme is that exclusively state-centered conceptions of citizenship are unduly narrow or parochial in this age of intensive globalization" (Bosniak 24). Other theorists, like Jacqueline Stevens, who will be engaged in the following chapter, argue for the elimination of conventions like birthright citizenship in the context of globalization and as a response to the harms caused by nationalism. Though I see these arguments having merit, and certainly transnational immigration/emigration is the reality of many, many people's lives, it seems to me that, for the United States at least, more traditional understandings of citizenship as firstly a matter of territorial boundary still hold sway, and the dispensations of citizenship in this nation remain bound to the technicalities of geography prior to engaging with any issues of social membership, human rights, or globalization.

⁶ Birthright citizenship, or *jus soli* citizenship, establishes that any person born within the territorial borders of the United States is automatically a U.S. citizen regardless of parentage.

⁷ This rhetoric, of course, was not new—Enlightenment figures like Rousseau credited women with this civilizing duty.

⁸ For more about women's political engagement in the Progressive Era, see: Nancy Fraser and Linda Gordon, *A Genealogy of Dependency*, 1994; Ellen Carol DuBois, *Through Women's Eyes*, 2005; and Dorothy Schneider, *American Women in the Progressive Era*, 1993.

⁹ Critique of motherhood, politics around motherhood, discourses of motherhood, and so on is obviously a huge field in feminist theory. To the extent that consensus can be determined, the feminist response to mainstream critiques and construction of motherhood has resisted the tendencies to blame mothers for all their children's failings or society's ills, to encourage alternative models for women that do not turn on maternity, to delineate and correct power imbalances prevalent in normative, patriarchal family structures, and to improve the status of mothers generally in social and material terms. Obviously, this is a woefully incomplete picture of the field, but this does provide some context for understanding the feminist response to some of the trends that materialize through the political use of motherhood.

¹⁰ Claiming that citizenship can contribute to existing systems of privilege or inequality is not meant as hyperbole; access to rights and privileges ostensibly open to all citizens has always been uneven in the United States. Citizenship in the United States is a process, and one that continues to be played out politically in arenas like voting restrictions, immigration reforms, immigrant amnesty, gerrymandering, and so on. Where these contests result in contraction of citizenship to favor those with racial and economic dominance, citizenship can function as one means to shore up existing privilege; where citizenship rights become more egalitarian or democratized, it has a transformative effect.

¹¹ The most obvious example of this barrier is slavery, which constructed white men as the owners of slaves' labor and defined slaves a priori as a citizen's property, but Glenn also demonstrates its power with regard to immigrant laborers in Hawaii, who were explicitly barred by from pursuing or enjoying the protections of citizenship. Instead, their labor (if not their persons) was essentially owned by the plantations that hired them.

¹² For more on this, feminist work on vulnerability and dependency is helpful, for instance by Martha Fineman and Eva Feder Kittay; the economic aspects of the dismissal of women's reproductive labor are covered from a range of legal, philosophical, and economic perspectives in *Feminism Confronts Homo Economicus: Gender, Law, and Society* (2005).

¹³ Wealthy women's reproduction is not necessarily a private matter, either—but they are not overtly targeted by state agencies or political attention in the same way. They tend to find their reproduction condoned or supported in at least indirect ways, as the chapter on taxation explores.

¹⁴ Of course, the concept of choice—and its correspondence with consumption—also means that women who are targeted for their lack of reproduction have simply made the wrong choices, whether those are choices to not have children, to use contraceptives or abortion, to postpone reproduction, or to not pursue reproductive technologies (or not pursue them aggressively enough). Narratives around women who do not have children—particularly when those children are culturally desirable—will often use tropes of misguided selfishness precluding motherhood or much-desired motherhood thwarted by bodily defect. Often these narratives take on normative or moralizing stances and function as cautionary tales, exhorting certain women, usually white and well-educated, to have children before it is too late and pathologizing them if they choose not to (Faludi 30-31).

¹⁵ In 1942, the Court ruled in *Skinner v. Oklahoma* that sterilization could not be ordered as a punishment for a crime. Court-ordered sterilization or long-term contraceptive treatment, however, has reemerged as a condition of parole or probation in some cases. Bhattacharjee, Flavin, Scully and Colb consider several cases in which women are given the coercive “choice” between non-procreation or prison.

¹⁶ For more on women's crime rates by type of crime, see <http://www.fbi.gov/about-us/cjis/ucr/crime-in-the-u.s/2012/crime-in-the-u.s.-2012/tables/33tabledatadecoverviewpdf>, which contains comparative figures by sex for the 2003-2012 period.

¹⁷ In recent years, however, I suggest there is evidence of this stigma being relaxed somewhat, as more and more Americans have had to pursue unemployment benefits and food assistance due to economic crisis and recession. There do seem to be more discourses in the media that point to structural economic issues as the cause for pervasive benefit use rather than individual failings; that said, Mitt Romney's rather infamous

claim in the 2012 election that 47 percent of Americans were takers rather than contributors by virtue of their taxation rates and benefit use still resonates and seems to be culturally salient.

¹⁸ This perception is perhaps most egregious in more conservative rhetoric that not only villainizes poor mothers as drains on social resources, but also constructs their children as future harms to society who will ostensibly repeat the cycle of welfare dependency, teen or unmarried pregnancy, drug abuse, poverty, and crime.

¹⁹ This is not to say that these narratives were solely conservative. Rather, they seemed to correspond with the popularity of the converse discourses of family values that nostalgically called for a return to the mores of the traditional nuclear family and the security it supposedly provided. Liberal policymakers were likewise caught up in the welfare reform discourses of responsibility and the risks of dependency, to the extent that then-President Clinton enthusiastically claimed that the bill would “end welfare as we know it,” and provide poor citizens with a path to stability through work promotion.

²⁰ In less examined but no less serious ways, PRWORA welfare reform revealed that a woman’s citizenship, to the extent that such status is meant to guarantee a right to participation in democratic deliberation, is limited not only at the point she accepts assistance from the state, but also at the point that the state decides to consider her. In her analysis of the PRWORA debates, feminist political theorist Holloway Sparks notes that women who had received or were currently receiving welfare benefits were excluded from testifying or voicing their perspectives on what was wrong with the welfare system. This exclusion poses a threat to the exercise of citizenship, as “[t]he power to construct potent controlling images and discourses about other citizens, if unchallenged, not only shapes the way those citizens’ speech is heard, but also affects whether they even try to speak in the first place. Such power can thus significantly affect who participates and how in public sphere discussions” (Sparks 177). In eliminating the actual subjects who would be affected by the legislation from the debate, the framers of PRWORA essentially delegitimized those women as citizens with the rights and privileges to take part in the political process—the same tactic that was used so effectively in the welfare reform campaigns of the 1970s. (Interestingly, this trend continues in other legislative areas that disparately impact women, for instance, in the 2012 Congressional hearings on healthcare coverage for contraception, in which male lobbyists and religious leaders were invited to testify, but no women were heard.)

²¹ When I discuss these new Republican Mothers, I am not suggesting that these are necessarily the mothers that different voices in political rhetoric would endorse. For some, the important civic virtues will skew right, and likely emphasize things like autonomy, independence, patriotism, Christian values, and so on; for others, the values will skew left and emphasize greater democratization and enfranchisement, communal support, and so on—and these values have similarly long and entrenched status in the American imaginary. That is, I am not claiming that Republican Motherhood in contemporary visions requires one adhere to a Republican-party family values script. Rather, meeting the terms of economic citizenship seems to be the key. Political commentary aside, whether liberal or conservative, our cultural assumptions seem to insist upon stable, middle-class families as the bedrock of the citizenry.

²² The idea that the poor mother’s (or welfare queen’s) children are not truly recognized as full citizens is perhaps demonstrated by the state’s willingness to punish the mother at the expense of the child. Family caps, for example, which cut women off from increases in aid if the size of their families grew, ultimately meant that children were being born with no basic, legitimate claim to public aid. Per PRWORA reforms, a mother who could not support herself and her children would nonetheless be cut from the welfare rolls after two years; what was less emphasized is that this measure meant her *children* would be cut as well. One would expect that casting children out of the social safety net in this way would be cause for outrage or at least concern—but the children, figured as illegitimate or the result of irresponsibility, had also already been constructed as drains on social resources destined for future dependency, if not criminality, rather than productive citizenship.

²³ To clarify, there are a multitude of discourses pitting women against each other in terms of motherhood—birthing styles, parenting styles, education styles, working in home or out of home—all of

these are aspects of motherhood in which some ways of being are premised as “good/right” and others as “bad/wrong.” The particular good/bad mother binary I am working with here I am necessarily delimiting to “good” and “bad” as they relate to (perceptions of) women’s reproductive contribution to society/the national future.

²⁴ Panu’s work provides a strong theoretical framework to understand the myriad processes of regulation, punishment, and intervention that work along the lines of race, gender, and socioeconomic standing to codify the standards of motherhood and citizenship. Through his lens, we are able to see the connections between policies targeting the mythic welfare mother and the less obvious structural support for her twin, the idealized white, middle-class mom. In going forward, this framework may prove even more helpful in evaluating the stakes of citizenship not only for the most stigmatized or idealized forms of motherhood, but for liberal social policy and institutions in general as well as for tracing how the normative ideal of bourgeois motherhood is created and subsequently effaced as a standard.

²⁵ This is not to say that typically elite women cannot be scapegoats as well, but they usually are disciplined into normative reproductive modes in a different way; for women whose children are desirable in the imagined future, not reproducing is tantamount to denying their citizenship obligation. A variety of different national narratives will be brought to bear to influence such women into reproducing more. Leith Mullings argues that “For elite Euro-American women, motherhood has been a major defining element of gender identity. Women as mothers—who are involved in both biological and cultural reproduction—become master symbols of family, race, and civility, and are central to the authorized definition of the national community...When boundaries are threatened, rhetoric about fertility and population control escalates, and native Euro-American women, preferably those of the dominant class, are exhorted to have children. Deviation from traditional roles is presumed to promote race suicide, and women who do not or cannot con are censured as contributing to the decline of civilization” (129).

Chapter 3

Birthright Citizenship: The State Contends with Immigrant Women and Children

“I’ve been called nuts for pointing out the fact that we have actually had people, men, associated with known terrorist groups send over their wives to have children in this country. Then the wife comes back with a baby with an American passport and an American citizenship. You can go online. China provides birthright citizenship. You pay a fee and we will get you an American visa. Come into the United States. There is a Muslim-owned hotel in New York City, and they were upset online, it seemed like, because people were not giving them credit for being the first group to come up with birthright citizenship. You pay a big fee to this hotel in upper New York, and they would put you up for a month. If you are pregnant, they get you a doctor to help deliver your baby, one of the best in New York, and they had the mechanism in place to help you get that American passport. And then the most precious gift that anybody could be given, a child, a blessing, not a terror, a gift of a child is born with an American passport, and it is taken back. And in some cases, I hope and pray it is not many, but I know it is happening, they are taken back, and until they are adult, they are trained to hate Americans. And that the greatest thing they could ever do for eternity is help destroy the American way of life.”

Representative Louie Gohmert (R-TX), remarks to Congress, March 11, 2011, H1764

In May 2014, CBS San Francisco reported that the city had attracted a new variety of tourist: the birth tourist.¹ According to reports, women from China and Taiwan are among the “growing number of expectant couples who come to America to grab that prize: Instant U.S. citizenship for their baby.” Citizenship is automatically conferred upon any person born within the territorial United States, under the right of *jus soli* (right of the soil) guaranteed by the 14th Amendment, and a birth tourism industry has apparently emerged for foreign families interested in acquiring U.S. citizenship for their unborn child. Though some coverage of birth tourism suggests that these women are immigrants, they are in fact visitors who travel to the United States on legal visas. For the reported cost of \$30,000, Chinese travel agencies provide expectant mothers with a travel package including accommodation in a private home with other pregnant women, meals, and

transportation to and from doctor's appointments. The birth tourist is responsible for her own flight, visa, and medical costs—which CBS estimates could cost an additional \$30,000. For a grand total of around \$60,000, then, the child of a foreign national can obtain the rights and privileges of U.S. citizenship, including access potentially to social and educational benefits that may not be available in the parents' home country. *Foreign Policy* reports that in 2008, around 4,200 Chinese women traveled to the United States as birth tourists, but by 2012, that number had leaped to 10,000 (Lu).² Birth tourism has apparently become so mainstream that one of the biggest movie hits of 2013 in China was about a woman who traveled to Seattle to give birth.³

While the media has recently begun paying attention to these maternity hotel operations in California, particularly as cities have begun to review their ordinances to determine the hotels' zoning compliance, birth tourism is not actually a new practice. In 2010, the *Hürriyet Daily News*, a Turkish paper, reported that birth tourism is on the rise for Turkish visitors to the United States.⁴ Turkish women are not often associated in legislative or media discussion of immigration of citizenship, but the paper reports they share the same motivations as the Chinese and Taiwanese women in San Francisco for obtaining U.S. citizenship for their children. According to the article, 12,000 Turkish children were born in the United States between 2003 and 2010 to women who purchased maternity travel packages. Birth tourism, some of the Turkish travel agents say, is just a new aspect of medical tourism, which has long attracted ill people to the United States for treatment. The costs of Turkish birth tourism packages begin at \$25,000 to \$40,000 depending on the tourist's destination city, and women are again responsible for their medical costs.

In 2013, *USA Today* reported that the U.S. territory of the Northern Marianas had also experienced a spike in Chinese birth tourism; the island chain is a popular and much more convenient travel destination for Chinese women interested in obtaining U.S. citizenship for their children.⁵ The costs associated with maternity vacation packages in Saipan are also lower: one hotel operator charges around \$11,000 for accommodations, with the tourist responsible for around \$10,000 in additional medical expenses. In response to the local government's objections to this variety of tourism, the U.S. Department of Homeland Security reportedly asked Chinese travel agencies to begin discouraging birth tourism.

The United States, however, can only request that foreign travel agencies refrain from selling such packages—because there is absolutely nothing illegal about birth tourism. The women who buy these packages and give birth are in fact tourists, legally in the United States on valid visas; they also depart when their visas expire. Coverage of the industry, and responses from U.S. legislators or local officials tend to imply that there is something objectionable if not illegal happening when women travel here to give birth, with the sense that a loophole is being abused. The statement above by Louis Gohmert takes that unease even further, suggesting that birth tourism represents a potential threat. He is correct in some regards: the children born to birth tourists typically do not stay in the United States, but rather return to their parents' home country. While it may be conceivable that a child of a birth tourist would be raised to hate or threaten the United States, the far greater likelihood is that the child's U.S. citizenship represents a sort of back-up plan for future education or emigration. Birth tourism, while it has begun to be cited by legislators interested in reforming the 14th Amendment, represents very little

impact to the United States in terms of citizenship or immigration; the parents and the children depart after the birth, there are no outstanding medical bills to be absorbed by the state, and there is no guarantee the new citizen child will ever return to make any claim on their U.S. birthright.

Birth tourism is sensational because it emphasizes the exploitative potential of birthright citizenship as a practice; the women featured in the articles above are explicitly taking advantage of the United States' liberal citizenship policy. These women are obtaining citizenship for their children in bad faith, it can be argued, particularly because they often do not intend to raise their children as American citizens. The notion that citizenship can essentially be bought like any other commodity on the global market understandably makes people uncomfortable, especially to the extent that it undermines what we may perceive as an inherent value in citizenship. If citizenship is not exclusive, then our (U.S.) system of tying eligibility for rights, privileges, and benefits to citizen status begins to malfunction; if rights, privileges, and benefits ought to be accessible to all people regardless of citizen status, then our limiting or curtailing them based on citizen status in the first place is problematic. We are faced with the unresolved relationship between the ostensible benefits of citizenship and the obligations of the citizen to the nation. The extension of birthright citizenship to the children of non-citizens, moreover, forces a choice if the practice is objectionable: to grapple with why passive citizenship (through blood or birthplace) is acceptable if one's parents are citizens but problematic if one's parents are foreigners, or to evade the question by simply constraining the endowment of automatic citizenship to the people who are already part of the nation.⁶ It is the tendency to constrain citizenship on the basis of alien parentage

that I am concerned with here, as I argue that this impulse has impacts specific to women *as women* and the capacity for women's citizenship more broadly.

While the emergence of a tourism industry sector to service these expectant mothers may be new, however, traveling to the United States to give birth is not. Birth tourism, rather, is a new chapter in the old political/cultural narrative about immigrants (usually Latina) who cross the border expressly to give birth. In some respects, birth tourism is less incendiary as a practice, since the women who purchase these travel packages pay out of pocket for their medical costs and leave the country with their infants at the expiration of their visas; the familiar narrative about Latina women who enter the United States to give birth is that they burden the public health system and intend to stay in violation of visa or immigration regulations. The impact of birth tourism is relatively small for the United States in terms of public resources utilized. Though birth tourism has become a new talking point in legislative discourse about birthright citizenship, I contend that the actual intentions of this discourse remain fixed on the more familiar figure of the immigrant woman (documented or undocumented), rather than the tourist. In examining how legislative discourse targets this immigrant woman, moreover, we can begin to see how contemporary discussion of birthright citizenship is not only related to reproductive citizenship for women in general, but also connects to economic factors and concepts of economic citizenship.⁷

In critiquing the prevailing discourses around birthright citizenship, I do not intend to imply that legislators or constituents seeking immigration policy reforms do not have valid complaints or viewpoints. From both liberal and conservative perspectives, there are many areas of U.S. citizenship law that are contestable and perhaps in need of

change. While these agendas shift over time, however, legislators in the House and Senate have consistently presented legislative proposals calling for the end of birthright citizenship—a move that would essentially necessitate a major reinterpretation if not outright amendment to the Constitution—for over twenty years. The persistence of this proposed reform reflects some legitimate issues with the way that citizenship is practiced. For instance, one could make an argument that simply giving citizenship to every child upon birth in the United States encourages passive citizenship alone, and perhaps citizenship ought to be a practice of active, adult engagement in society. One could argue, as some of the liberal critics of citizenship analyzed later in this chapter contend, that birthright citizenship entrenches undue privilege in the residents of the world who happen to be born within particular geographical borders. One could argue that citizenship is (or ought to be) inherently valuable and exclusions upon the basis of borders and parentage are necessary to maintain that value. One could argue that the United States offers adults the opportunity to legally naturalize, and permitting children of those adults to be citizens automatically undermines the validity of the naturalization process. These are all viewpoints that could be reasonably promoted and defended, and all have something to do with a conversation about what citizenship ought to entail.

The discourse around birthright citizenship, however, often seems to focus on the figure of the immigrant woman, to target her and her fertility as the beginning and the end of the problem with birthright citizenship. These are the aspects of the political conversation that concern me primarily, as they reflect deep anxieties about women's capacity to produce generations and what those generations will mean to the national future. These are anxieties about futurity, in other words, and they help shape normative

expectations about women's belonging and role as citizens, with potential (cultural) eugenic implications.

The Legislative Proposal to End Birthright Citizenship

At the beginning of every new Congress since at least 1991, at least one Representative or Senator submits a proposed bill in what seems to have become a perfunctory exercise. The language, from session to session, has remained largely unchanged, with the most current iteration, the Birthright Citizenship Act of 2013 (H.R. 140/S. 301) proposing:

a person born in the United States shall be considered 'subject to the jurisdiction' of the United States for purposes of subsection (a)(1) if the person is born in the United States of parents, one of whom is--
 '(1) a citizen or national of the United States;
 '(2) an alien lawfully admitted for permanent residence in the United States whose residence is in the United States; or
 '(3) an alien performing active service in the armed forces (as defined in section 101 of title 10, United States Code).'⁸

In just over 25 lines, the bill rather bluntly seeks to revise a Constitutional Amendment, broadly eliminating *jus soli* citizenship (though still preserving the existing citizenship of children already born in the United States to non-citizens). The bill's prospects do not look good for this Congress: govtrack.us estimates that the Birthright Citizenship Act has a nine percent chance of getting out of committee in the House (a two percent chance in the Senate) and a two percent or zero percent chance, respectively, of actually being enacted.⁹ This act or variations of it have been introduced each Congress for over 20 years without success, with the torch of the effort passing most recently to Senator David Vitter (R-La.) and Immigration Committee member Representative Steven King (R-Ia.). Its proponents continue to present the legislation and speak on its behalf regardless of the

near total unlikelihood that the 14th Amendment will be repealed or amended any time in the foreseeable future.¹⁰ In purely logistical terms, amending the Constitution in this way represents a tremendous undertaking requiring nationwide coordination and coalition that is highly implausible. The remoteness of this possibility is underscored by the political volatility of truly pursuing this reform; the 14th Amendment has an incredible amount of symbolic importance as the amendment that established former slaves as U.S. citizens, and thus rightly represents a cornerstone of American progress toward equality. For many, constraining that liberalization would be extremely negative. Moreover, the practical outcome of eliminating birthright citizenship would be the creation of stateless children as a practice of the state, with potentially disastrous ramifications as those children grew into a class of stateless adults.

This bill with virtually no chance of passing—as well as minority support from voters according to the Pew Research Center—may seem like an odd point for intervention; its limited future would seem to translate into little impact on the politics or operations of citizenship.¹¹ On the contrary, however, I contend that these legislative gambits are more about creating legitimacy and possibly even state sanction for deeply entrenched sexist and nativist discourses. Passing the Birthright Citizenship Act is not the point; the legislative performance itself helps to normalize birthright citizenship as something that is in contestation and establish women as potentially undermining the value and privileges of citizenship with their childbearing. In this way, amending the Constitution to end birthright citizenship may be a fringe political endeavor, but thinking that the children of undocumented immigrants should not get citizenship upon birth is becoming thoroughly mainstream.¹² Part of what makes this discourse successful, I

further suggest, is its trading on co-existing discourses that render women's citizenship as reproductively contingent and potentially suspect or inferior in its own right. In other words, the kinds of discourses, narratives, and practices detailed in the previous chapter about women, reproduction, and citizenship help to perpetuate resentments and anxieties about women non-citizens. Passage of a birthright citizenship amendment, moreover, is not required to enact policies and legislation that chip away at women's citizenship potential or even their human rights (or those of their children)—but it can certainly help to make those policies seem more measured and reasonable. Therefore, my analysis of legislative remarks supporting birthright citizenship reform recognizes them as provocative and hyperbolic, as political theater, even—but these performances operate to normalize and endorse some very grim discourses about women, their children, and the nation, with an intent of shaping a particularly exclusionary national future.

These legislative discourses about birthright citizenship directly implicate non-citizen women as a problem for the nation and position them as a demographic of state interest in a way that discourses about immigrants more broadly do not necessarily do. Acting under the aegis of ostensibly representing their constituents, furthermore, the birthright reformers are also making use of the state's credibility to promote the legitimacy of this perspective. Their rhetoric in support of birthright amendment, much of which depicts immigrant women (and their children) as cheats, threats, or criminals, not only reflects and responds to some Americans' nativist viewpoints, but also aims to shape voters' perceptions and political priorities. As geographer Joseph Nevins suggests, the state, in the form of its legislators, is not simply responding to citizens' immigration concerns, but in fact facilitating the construction of an immigration crisis for the state to

manage and establishing the stereotype of the prototypical immigrant (Nevins 12).

Indirectly, this sort of political rhetoric also encourages the state to fortify its boundaries in the face of the supposed immigrant threat, even as the terms of *threat* and *boundary* in an increasingly globalized world have themselves emerged as imaginary constructs. In this regard, while the push for birthright reform is located on the political right, it is a piece of an agenda that contributes to broader, less partisan interests of shoring up borders, protecting the citizenry, and promoting a stability that globalized economies and migrations have undermined.¹³ That said, as more extreme responses to so-called immigration crises gain popularity (building border walls, increased deportation, criminalization of undocumented workers, and so on), political posturing like that around birthright reform has lent legitimacy and authority to common misperceptions about immigrants, which will be explored further below.¹⁴

Immigration, Identity, and the Construction of Threat

Increasing globalization may itself play a role in the more virulent forms of American nationalism, particularly when it comes to establishing the threat of foreign invasion. Nira Yuval-Davis suggests that globalization has disrupted the bond between state and its citizenry, making it “both more necessary and more difficult for the state to use nationalist ‘social cohesion’ discourse as a major tool of its governmentality” (111). Similarly, American studies scholar Stacy Takacs asserts that restrictive immigration policies, like California’s Proposition 187 in the 1990s, are reactionary responses to the pressures of globalization and cultural diaspora, which use exclusionary discourse “to reconstitute the authority of the nation state by reaffirming the solidity and stability of

national boundaries at the moment of their dissolution” (592). In other words, it is precisely because globalization undermines the fixity of boundaries that nations tend to respond with nationalistic rhetoric and policies, at least in the short term. Legislative attacks on birthright citizenship, I argue, fall into this reactionary moment; when faced with cultural and demographic change, it is perhaps a natural response to insist upon the present (or past) as a normative ideal to be maintained. While this response may be understandable, it also may contribute to the preservation or continuation of entrenched privilege and social inequality moving into the future. Birthright citizenship acts may never pass into law, but the discourses legislators deploy to support these proposed laws still help to form patterns of thought and cultural expectations around who *ought* to be a citizen and whose citizenship—even if legally valid—is substantively limited, suspect, or inferior.

For the past several decades at least, the primary target of these legislative performances and their associated media coverage has been Latino or Hispanic immigrants. Though this chapter covers a brief history of immigration policy in the United States, its focus is on this modern image of immigrant women, with the acknowledgment that the term “immigrant,” and especially “illegal immigrant,” have become shorthand in many cases for immigrants of Latino, and particularly Mexican, background, though the term currently seems to be in the process of expanding to (re)include Muslim and Chinese immigrants as the epigraph opening this chapter suggests.¹⁵ The collapse of the term *immigrant* into the term Latino in more recent political discourse of the past several decades is largely the result of what Leo Chavez

calls the “Latino Threat Narrative,” a discourse that has circulated and grown since the 1960s and 1970s to the extent that now, he contends:

The Latino Threat Narrative...is the cultural dark matter filling space with taken-for-granted “truths” in debates over immigration on radio and TV talk shows, in newspaper editorials, and on Internet blogs. Unquestioned motives and behavior attributed to Latino immigrants and their children permeate discussions over amnesty for undocumented immigrants, employer sanctions, driver’s licenses, prenatal care, education for the children of immigrants, citizenship for “anchor babies” (Chavez 3-4)

The narrative of threat supports yet contradicts the culturally salient account of the United States as a nation of immigrants. Legal scholars Mary Dudziak and Leti Volpp write that this nation of immigrants discourse supports the cultural conceits of social contract and liberal choice, framing immigrants as soon-to-be citizens, fully assimilated into the “national myths of freedom and democracy” (598). The nation of (assimilated) immigrants account comports perfectly with Benedict Anderson’s concept of imagined communities, in which all members of a nation, though actually strangers, feel a sense of national communion on the basis of their boundary-based or cultural exclusivity (Anderson 6-7). The nation “is imagined as a community, because, regardless of the actual inequality and exploitation that may prevail in each, the nation is always conceived as a deep, horizontal comradeship” (Anderson 7). This commonality, however, would seem to require an external other to persist: the invader/immigrant threat.¹⁶

The seeming incompatibility between these narratives, of nation of immigrants and immigrant threat, is also resolved through temporality. Once the immigrants to the United States, the story seems to go, were strong and honorable individuals committed to building a strong and honorable nation; they were pilgrims and pioneers. The descendants of those people, immigrant threat narratives suggest, are now at risk of losing what their

ancestors created to a tide of newcomers who are constructed as unable to assimilate or value the so-called American culture. Chavez's history of the Latino Threat Narrative captures this plot twist, tracking political/media accounts premising invasion or reconquest of the United States by Mexico that date back at least to the 1970s and persist in the present day.¹⁷ The terms of waves and invasions associated with Latino immigration are firmly embedded in common usage and the cultural imaginary (Chavez 2008), and "U.S. government officials often group unauthorized immigration with what we normally think of as criminal activity, such as transboundary drug smuggling" (Nevins 150). Critically, the collapse of undocumented immigration into criminality—for instance, with the term *illegal alien*—has shaped mainstream perception such that undocumented immigrants are imagined by many Americans to not only commit crimes, but to in fact *be* categorically criminal by their presence. In fact, presence in the United States without legal immigration documentation is more accurately understood as a status offense, such that the state does not imprison those found to be present illegally, but rather ejects them from the state with a ban on return ranging from three- to ten-years.¹⁸ In other words, when approaching immigration, the terms *criminal* and *illegal* do not necessarily correlate. Importantly, a woman giving birth in the United States is not a criminal or illegal act, regardless of her immigration status.

The duality of narratives about immigrants in the United States represents a sort of cognitive dissonance in cultural thinking about citizenship and American identity as something that is immutable yet theoretically acquirable. As political scientists Citrin, et al, argue, the ideological model of American nationality is widely accepted, with its emphasis on democracy, personal liberty, equality, and individualism, concepts which

many Americans form an emotional attachment to and upon which they ground a sense of identity (1129). For Americans to hold these qualities, however, it must mean that outsiders do not; that there is something in the blood, so to speak, that carries American exceptionalism through the generations, a special quality that is lacking in the staunchly unassimilable non-citizen. It is not surprising, then, that a preoccupation with reproduction among immigrants is perennial.¹⁹

While reasonable people would not likely seek to medically intervene in the fertility of immigrant women, the elimination of birthright citizenship perhaps represents a compromise that would achieve the same nativist aims; eliminating the automatic extension of citizenship to the children of non-citizens is a common solution among mainstream anti-immigrant factions who frequently temper this change with an insistence upon preserving a legitimate path to citizenship for immigrants with the means or ability to navigate immigration law and bureaucracy. Of course, when considering the history of immigration in the United States, this seeming benevolence seems just as likely to result in the inequality and restriction that has characterized policies of legal migration since at least the 1800s. As theorists and historians like Evelyn Nakano Glenn, Linda Kerber, Mai Ngai, Carole Pateman, Margot Canaday, Shane Phelan, and many others have demonstrated, the status of citizen consistently has had uneven application among both native-born and immigrant persons on the basis of gender, sexuality, disability, and race or ethnicity. The previous chapter also considered how women have been particularly impacted by changing meanings of citizenship. Several important watermarks in immigration policy help to provide context for these disparities across identity markers as well as indicate how cultural eugenics and the terms of economic and reproductive

citizenship have structured immigration in the United States and impacted women immigrants in particular.

Birthright, Immigration, and the Extension of Citizenship

One of the most critical moments in the history of citizenship, of course, is the 14th Amendment, the same law that has become the focus of birthright citizenship reformers today. Adopted in 1868, the 14th Amendment essentially provided citizen status for all former slaves and established that individuals born within the U.S. territory were automatically due the rights and protections of citizenship.²⁰ The privileges of this citizen status, obviously, were not equally distributed, most clearly in the case of voting rights among men and women, but it did provide a formalized equality of standing among all those born in the United States, including those born to new immigrants to the nation. (Legal scholar Leti Volpp, however, notes that the nation-of-immigrants narrative so familiar in the United States emphasizes mainly the periods before 1924 and after 1965, which is to say those periods when immigration policies were relatively less stringent (1595).)

In reality, the 14th Amendment was itself unevenly applied and limited by immigration laws designed to prevent certain classes of people from claiming citizen status on the basis of *jus soli* or *jus sanguinis*. For instance, the large numbers of Chinese immigrants who helped to construct the American railroad system were categorically not eligible for naturalization because of their ethnicity/race—nor were their children born in the United States.²¹ Beginning in the 1920s, certain groups were simply deemed ineligible for citizenship via legislation, which often also established explicitly

ethnic/racial quotas to limit populations. Philosopher Shelley Wilcox writes that the surge of labor provided by Eastern European and Asian immigrants in the early 1900s simultaneously undergirded the U.S. economy and inspired nativist anxieties among white Americans. “The demographic shift raised nativist fears among American citizens that the new immigrants were ethnically inferior to their predecessors...[and] lacked the intelligence, moral maturity, or cultural capital needed to assimilate into American society” (Wilcox 215).²² In response, lawmakers established immigration quotas in the 1920s that were not substantially revised until 1965. These quotas were designed to foster growth of white, western European populations, and the numbers of immigrant types permitted to lawfully naturalize were based upon earlier census data, selected from periods in which Nordic, Protestant, Anglo-Saxon populations had been both the primary citizens and immigrant groups. Setting quotas on these terms allowed for an artificial racial balance, such that “the quota laws did not simply reflect longing for a time past, but rather for an *imagined and legally reconstituted* time past” (Mendelson 1022). Continuing this practice further cemented the racial imbalance moving forward, for instance when 1920s census data was used in 1950s immigration quota policy to restrict entry of immigrants from non-Western European nations.²³

The Cable Act of 1922, which sought to redress the issues around a woman’s loss of citizenship upon marriage to a non-citizen, and its subsequent amendments in the 1930s, highlighted the racial fears circulating around birthright citizenship granted by the 14th Amendment. “The threat of immigrant women’s reproduction became a clarion call to those seeking to shore up the nation’s defenses against the unassimilable and the unwanted” (Gardner 157). Immigration laws were further refined throughout the

twentieth century to include terms of morality or hardship as qualifiers for entry to the nation. These conditions, “though facially neutral, have been used as proxies to determine whether an immigrant is *worthy*...thereby reflecting not only the particular content of a powerful national identity myth, but also a source of its reification and active perpetuation” (Mendelson 1035).

In 1965, the Hart-Celler Act eliminated the overt racism of the 1920s quota system of immigration, but did not actually eliminate quotas. Instead, as Leti Volpp notes, “reform was narrowed to the question of formal equality, in terms of apportioning the same number of slots for each country,” an equality that did not reflect the realities of immigration trends (Volpp 1606). The various immigration acts that had established quotas and restrictions to limit immigration to desired (largely western European) influxes gave rise to the perception of the United States as a white, Christian nation, such that when these restrictions were relaxed somewhat, and the mix of immigrants resembled more the mix of global populations, an influx of non-white immigrants appeared anomalous. This perceptual mismatch contributed to the sense of an American nation and identity in crisis among many conservatives, whether pundits or politicians:

We can see here the mechanisms that shaped U.S. demographics so that pundits... allege that the “ethnic core” of the United States...has been white. It bears mention that if the United States had enjoyed immigration unfettered by racial exclusion, presuming that immigrants entered in proportion to their world populations, we would experience a very different national identity, given that over one-half of the world’s population is Asian. (Volpp 1600)

The inequalities of today’s immigration policies can be traced back to the Hart-Celler Act as well, considering that equal numbers of immigrant openings for vastly unequal demand among other countries, as well as subjective prioritizing of entry criteria, inevitably leads to many immigrants being fundamentally ineligible for legal

citizenship.²⁴ It is this legacy that contributes to the situation today wherein acquiring family reunification visas for immigrants from Mexico may entail an over twenty-year-long waiting list.²⁵ It is therefore not surprising that so many immigrants to the United States remain in the country illegally; for many people from non-European nations, the bottleneck in the path to citizenship is perpetually impassable.

Economic (Non)Citizens or Resource Drains?

By 1975, with the United States mired in recession, Elena Gutierrez suggests that public condemnation of immigrants, documented or otherwise and particularly from Mexico, began to coalesce around the perception that immigrants were taking jobs from American citizens who needed work while simultaneously burdening the U.S. welfare system (16). This narrative has remained robust and very familiar in the present day; for instance, Rep. Steve King claimed in a speech supporting restriction of birthright citizenship that “If we had shut down, slowed down, the legal immigration in the United States over the last 10 years, there would have been just, say, roughly, 10 million fewer legal immigrants in America, and we’d have 10 million fewer unemployed Americans. That’s just a simple way of looking at this” (H4942, July 12, 2011).

The narrative of the job-stealing immigrant persisted through the 1980s, even as Congress passed the 1986 Immigration Reform and Control Act (IRCA), which legalized the status of around 2.7 million immigrants present in the United States. Most of these legalized immigrants were male by virtue of the work criteria included in the IRCA, which specifically excluded from amnesty any immigrants working in cannery and packing or domestic service, the areas in which women were predominantly employed. In

addition, the documentation requirements (pay stubs, drivers licenses, etc.) were more likely to be possessed by male immigrants, and the act precluded those likely to become a “public charge” from amnesty, thereby limiting the likelihood that (single) women with children would qualify (Lindsley 177). Thus, the IRCA ultimately supported U.S. agricultural industries that relied on immigrant men’s labor without significantly altering the U.S. stance on the undesirability of supporting an influx of (Mexican/Latino) immigrant families. Anthropologist Tamar Diana Wilson and Stacy Takacs make the case that further political destabilization around the Soviet Union, through which the United States lost the U.S.S.R. as a counterpoint against which to define American identity, resulted in greater scrutiny of immigrants and their families. The ostensible threat to American identity, in other words, ceased to be Communism and transformed into an invasion from the south determined to alter the U.S. economy, language, and ethnic composition.²⁶

Legal scholar Keith Cunningham-Parmeter suggests that this notion of invasion and threat is prevalent even at the level of the Supreme Court and federal courts. In his textual analysis of judicial decisions related to immigration, he found the Supreme Court used metaphors including “illegal alien, northbound tide, and silent invasion” to describe immigrants, and that the term immigrant became increasingly replaced by “the alien,” “the illegal,” and the “Mexican” (1557).²⁷ Justice Rehnquist, for instance, employed metaphors of threat in several decisions, describing the U.S. fight against illegal immigration as “national *self protection*” through which the law must “*combat* the employment of illegal aliens” who entered the country like an “avalanche,” pitting the United States in a “losing battle” (Cunningham-Parmeter 1547).

These sentiments are likewise reflected in state and federal legislation efforts of the 1990s, which ranged from the exclusion or restriction of benefits for immigrants (documented or otherwise) under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) or the controversial and ultimately unconstitutional Proposition 187 in California. During this period, Nevins argues, politicians and nativists were able to construct immigrants as not only illegal, but also as a threat to U.S. sovereignty, the economy, and the social order (12). It was during this period, as well, that programs like Operation Gatekeeper (1994) were established to increase border policing and deportation. At the same time, the North American Free Trade Agreement (NAFTA) was enacted to supposedly facilitate the trade of goods and eliminate barriers like tariffs among the United States, Mexico, and Canada. Immigration law, however, was not liberalized to encourage similar free flows of labor.

Discourses framing immigrants as illegal, criminal, or at least job-thieving help to obscure more uncomfortable realities about international power structures and the modern flows of labor. As immigrants' rights activist Syd Lindsley writes, "migration to the United State is a highly complex process, one that is increasingly bound up in US foreign investment policy. Contrary to popular belief, the United States is by no means the passive recipient of the world's poor, but is an active agent in shaping the formation of a migrant workforce" (179). Though the United States may benefit from a migrant workforce, this is not at all to be construed as a guarantee that citizenship may be extended, at least insofar as the migrant workforce is largely low-skilled or menial. The preference structure of the U.S. immigration system favoring human and economic capital means that "Anyone who cannot show that she or he fits within one of these

preference categories has little likelihood of becoming a legal immigrant, no matter how hardworking, otherwise law-abiding, or decent she or he is” (Luibheid 290).²⁸ Some potential economic citizens, in other words, are preferred over others.²⁹ Luibheid further argues that, in addition to the economic forces guiding immigration policy, the United States is invested in entrenched (hetero)normativity that constructs the non-normative as an alien threat who “reflect the contradictions of and potential challenges to dominant relations of neo-imperialism, racism, capitalism, and heteropatriarchy” (296). The ostensible threat posed by these figures constructed as other or alien is also at the foundation of the eugenics of citizenship.

Immigration and the Eugenics of Citizenship: a Collision of Economic and Reproductive Citizenship Expectations

In her history of eugenics in America, Nancy Ordover notes that eugenic politics has long invoked immigrants as a potential threat to the nation’s future, imposing shifting definitions of fitness or soundness upon legislation while “constructing immigrants as both contaminated and contaminators of the body politic” (xiv). Science in the form of eugenics, she claims, was routinely called upon to find justifications for racism, xenophobia, classism, and miscegenation hysteria and the inequalities these ideologies engender (4). Eugenics as it relates to immigration is an imaginative endeavor into the national future, “demand[ing] both historical revisionism and ominous prophesy” (Ordover 7). Indeed, Ordover suggests that eugenics has been a core element in the processes of material and ideological nation-building:

[T]he physical and ideological construction of the nation is a project that can never be completed, requiring constant monitoring and patrolling of

literal and figurative borders. Eugenics has always been primarily concerned with what the nation would look like: surveying which women were bearing which men's children, tabulating (and frequently fabricating) hereditary disabilities, asserting biological determinants of sexual and political behavior, and zealously guarding the entryways to America's bloodlines. (6)

Eugenic immigration policy comports with Lauren Berlant's Foucauldian concept of "hygienic governmentality," through which a dominant group makes "dramatic attempt to maintain its hegemony by asserting that an abject population threatens the common good and must be rigorously governed and monitored by all sectors of the society" (175). The state, then, can be understood to have an interest in encouraging or discouraging particular populations, which seems to reflect an inherently eugenic dimension to governance, and discourse that establishes marginalized groups as threatening is one technique the state can deploy to those ends.

The ostensible need to monitor and control immigrant populations, particularly in terms of their reproduction, is indicated in discourses that trade in metaphors of invasion and infection, metaphors that produce mental associations of endangerment and a need to fend off attackers (Cunningham-Parmeter 1568). Framed as infectious, in terms of their social or economic impact, "The official response to the dangers posed by alien bodies is proactive and offensive—restrict their access to the national body. Yet this response is represented as reactive and defensive—self-preservation in the face of an overwhelming threat" (Takacs 598). Fertility is framed in this context as a particularly insidious tactic of an enemy force. As Gutierrez chronicles in her history of sterilization abuse of Mexican-origin women in Los Angeles in the 1970s, the perception of unchecked and thus irresponsible fertility was a motivating factor for many doctors who sterilized women without consent or under coercion; the doctors often claimed that if these women's

fertility were not limited, their children would become a burden on social services (52).³⁰ Discourses of invasion and threat helped to construct immigrant women's reproduction as prolific or excessive in the first place, while also establishing birth rate exclusively as an individualized and cultural characteristic independent of social or structural conditions. Individual immigrant women's reproduction, in this framework, could be presented as the problem or threat to the social fabric, rather than the constellation of social and material conditions that may prevent them from managing their reproductive lives as they would prefer. This discourse also operated to depict ostensibly unchecked reproduction as a cultural problem or failing and as something foreign to the United States. Regardless, the practices of the doctors abusing sterilization procedures on the basis of ethnicity were clearly eugenic in the strongest sense.

Overt medical intervention upon immigrant bodies aside, I suggest that typical eugenic immigration policy acts not only by restricting entry of some, but also by promoting entry (and reproduction) of others. Legal scholar Margot Mendelson argues that the system of racial quotas, biased in favor of Anglo-Saxon immigrants and enacted for most of the twentieth century, had the effect of establishing an imaginary American past and American identity as real and as the model to be aspired to in the future. "Arguments about immigration quotas linked the reproduction of the [racial composition of the 1920] census to the preservation of fundamental and cherished political ideals, social norms, and moral values" (Mendelson 1025). The Cable Act of 1922 (and its subsequent revisions and amendments) was concerned with ensuring that the citizenship of white women and their children would be preserved while not necessarily expanding citizenship rights to non-white immigrant women or their children (Gardner 157). While

the eugenic effects of modern immigration policies are not so explicit in their racial or ethnic biases, the preoccupation with limiting the assimilation of foreign women and children is still operative, reflected in the privileging of male-dominated occupations for citizenship eligibility alongside the restriction of eligibility for immigrants perceived as likely to need public assistance and preclusion of these immigrants from benefit eligibility altogether.³¹ Immigration reform efforts over the past several decades have also routinely targeted prenatal/reproductive healthcare and education resources as areas that ought to be denied to immigrant women and their children.

Immigration law more broadly tends to treat immigrant women differently from immigrant men, with those disparities being most apparent where reproduction is at stake. As discussed in the previous chapter, citizenship for women in general has always been more fraught than for men, particularly insofar as women's citizenship obligations were constructed as inferior to men's, as in the case with the imbalance between men's and women's armed forces service. Alternatively, women have been citizen-ized by virtue of their mothering future citizens—though in eugenic thinking, this is a double-bind that may simultaneously constitute the (immigrant) woman as “corrupter of bloodlines” (Ordovery xvii).

An implicit expectation of women as mothers is evident in immigration policy that carefully avoids any specific reproductive injunction. The IRCA (1986), for instance, by withholding amnesty from anyone receiving Aid to Families with Dependent Children (AFDC) or otherwise likely to become a public charge had the effect of targeting women; the law compounded this impact by also defining the labor categories in which women were dominant as ineligible for the amnesty (Lindsley 177; Wilcox 219). The IRCA

effectively created ways to expropriate the labor of immigrants without condoning or permitting the reproductive settlement of women that would have meant a rethinking of the face of the nation—and its future composition.

The terms of PRWORA roughly ten years later also targeted women (and especially mothers) without formally gendering regulations; while undocumented immigrants were never eligible for state benefits, the act barred even legal immigrants from receiving aid like food stamps and allowed states to make their own judgments on legal immigrant eligibility for Temporary Assistance for Needy Families (TANF). Immigrants were further barred from receiving Medicaid or Children's Health Insurance Program (CHIP) benefits in their first five years in the United States (Lindsley 185). Of course, these provisions had the additional effect of denying public benefits to the children, even the U.S.-born, citizen children, of immigrant mothers.³² California's notorious Proposition 187, though later ruled unconstitutional, contained similar provisions that disproportionately harmed women immigrants, banning state or local agencies from providing any public benefits or services to undocumented immigrants, including even battered women's assistance or child welfare services, which were among the few benefits that were available to all persons regardless of citizen status.³³ The law specifically prohibited any health services related to prenatal care and "categorically prohibited public schools, colleges, and universities from admitting undocumented immigrants and their children" (Wilcox 220). In the mainstream media coverage and public debate surrounding the law, immigrant women's fertility was continuously in the spotlight and framed as a primary problem with immigration policy based upon the assumption "that the allure of social benefits (i.e., health care, education, welfare) is the

driving motivation for Mexican women to cross the border to bear their children on U.S. soil” as opposed to the kinds of labor-based reasons men supposedly enter the United States (Gutierrez 4).³⁴

Reproductive Anti-Citizens and Perceptions of Threat

Much of the discourse on immigrant women, it seems, cannot avoid returning back to reproduction and the realities that immigrant women’s children bring to bear on imaginings of national futurity. In discourse and policy, immigrant women and reproduction appear inseparable, and their reproduction is one basis upon which their capacity for citizenship is brought into question. According to anthropologist Phyllis Chock, deep-set anxieties about the “natural unit” of mother and child figure women and their children as “wild and untamed by the reason that men possess...[and] more dangerous to citizenship” by virtue of being “natural” rather than “rational” (1999, 50). Immigrant women, Chock suggests, are caught by the logic that defines some aliens as potentially “fit” for citizenship because of their market labor but excludes women from this fitness because they ostensibly “‘work cheap,’ depend on welfare, and bear children (or are born) in the wrong place for the wrong reasons” without regard for the rule of (naturalization) law (1999, 50). Ironically, for immigrant women, their motherhood, real or potential, can in fact function to undermine a claim to citizenship—particularly to the extent that the state sees *mother* as inferior to *worker* in the prioritization of potential citizens.³⁵ Seeing this distinction operate among immigrant women, moreover, should give pause when thinking about how citizen women’s belonging has been constructed through maternity.³⁶

The collapse of women into mothers and mothers into non-workers (or at least non-ideal workers), as previously discussed, often makes women particularly vulnerable to reproductive discipline and intervention; immigrant women, already constructed as outsiders and others, are very frequently the targets of actions or policy precisely *as* reproductive bodies with little regard for any other aspects of their humanity. Gutierrez, for instance, describes how Mexican-origin women sterilized under coercion or without consent were perceived by their doctors as needing tubal ligations so as not to become burdens upon society (43-44). Similar perceptions historically have led to sterilization abuses of poor women (citizens) more generally, but in the case of immigrant women, the impulse to prevent a burden on society may have been exacerbated by anxious discourses of the immigrant woman as (reproductive) invader.

The common discourse around immigrant reproduction often contrasts immigrant women (documented or undocumented) with cultural ideals of normative white, middle-class reproduction to frame immigrants as abnormally fertile and therefore potentially threatening to the fabric of the nation (Cisneros 14). It is this thinking which seems to take priority in policy and legislative reforms that grapple with immigrant women's fertility; for instance, following PRWORA's enactment in California, Republican governor Pete Wilson immediately emphasized statewide bans on prenatal care for undocumented immigrants in his successful re-election campaign, endorsing what would amount to doctors requiring proof of citizenship before treatment (Lindsley 185, Roberts 1998, 130). What is implicit in such a denial of care is greater risk of miscarriage, disability, harm, or death for both mother and child, risks that most would see as unconscionable if imposed upon citizen women. Because of discourses that frame the

(especially undocumented) immigrant woman as invader, however, this campaign point was appealing to many voters. This is likely because, whether documented or undocumented, immigrant women have become hyper-visible in terms of their reproductive potential. As Chavez suggests, in contemporary political and social discourse, “Latinas’ exist and ‘reproduction’ exists, but ‘Latina reproduction’ as an object of discourse produces a limited range of meanings, often focusing on their supposedly excessive reproduction, seemingly abundant or limitless fertility, and hypersexuality, all of which are seen as ‘out of control’ in relation to the supposed social norm” (72). In this discourse, Latinas—particularly as undocumented immigrants—are not so much individual women entering the United States for their own reasons, but rather a collective demographic threat to an imagined “American people.” Response to this perceived threat in an age of cultural eugenics does not typically entail bodily intervention, but efforts to eliminate or at the very least delegitimize birthright citizenship seem to represent a strategy to contain the effects of this demographic shift. Reactionary discourses that construct (undocumented) immigrant women as outsiders who “steal” citizenship for their “anchor baby” children seem intent upon establishing not only those women, but also their (citizen) children as perpetual outsiders to the nation in spirit, if not to the letter, of the law. I dwell on the reactionary discourses here not because they are the only ones in operation, as there are clearly concurrent discourses of multiculturalism concurrently circulating. Ultimately, I would go so far as to argue that the reactionary response will decline drastically over time, simply as a result of inevitable demographic change if nothing else. At this point, however, the reactionary response associated with well-funded conservative politics concerns me for the harms it can achieve against those

future demographics by entrenching inequalities at a structural level in the present. The reproductive targeting of immigrant women, moreover, is in keeping with feminist critiques of citizenship discourses that argue “the desubjectification of woman functions through conceptions of maternity that reify her instrumental Otherness relative to the male subject. Women have been cast as maternal producers of citizens rather than citizens in their own right” (Cisneros 4).³⁷ The figure of the immigrant woman amplifies this gap between full citizen (premised on the male subject) and reproductive citizen, while also exposing the ways in which race and potential demographic change likewise function as constraints upon the extension of full citizen standing.³⁸

Alternative Interpretations of the 14th Amendment: De-liberalizing and Destabilizing Citizenship

The sentiments underlying contemporary critiques of the 14th Amendment’s extension of citizenship to those born within U.S. borders are multi-faceted. On one extreme, the desire to close borders and maintain an exclusionary, if imaginary, ideal of “American” may be rooted in xenophobia and exceptionalism. That said, widening gaps in income inequality, a shrinking middle class, dramatic cuts to social program spending, and decline in prosperity for the vast majority of American families over the past decade have thrust concerns about the economic impacts of illegal immigration to the fore for many. It is difficult, after all, to ascertain whether the economic benefit of undocumented immigrants’ labor (and tax contributions) outweigh the cost of providing social or medical care to them; depending on the group or institution conducting such studies and their parameters, the outcomes of this kind of research vary wildly. In the 1996

immigration debates, for instance, legislators were able to capitalize on such economic arguments, along with claims about the threat of overpopulation, burdens on American resources, social and physical unfitness of illegal aliens, and the centrality of border strength to preservation of sovereignty and national identity (Schneider 87-90).³⁹ On the other extreme are critics of birthright citizenship who call for its elimination so that citizenship becomes essentially an empty category. Citizenship, in this view, is an artificial barrier maintained to preserve inequality among nations and impede the recognition of human rights that ought to be protected for all people, regardless of geography. For most Americans, however, the concept of birthright citizenship most likely carries some ambivalence, in which the egalitarian ideal of citizenship for all as a hallmark of the nation balances somewhat uneasily with the sense that there ought to be something more required than birth within a border to be a citizen. As it stands, the 14th Amendment unavoidably complicates the notion of border control and belonging because immigrants in the United States often establish mixed-citizenship families such that clear lines of demarcation between American and other become blurred. In these families, however, it does not seem to be commonly the case that the non-citizen members achieve quasi-citizenship, but rather that the child-citizen members' citizenship becomes contestable.

In their influential book, *Citizenship Without Consent*, Peter Schuck and Rogers Smith argue for the limitation or restriction of birthright citizenship as a response to the perceived problems of illegal immigration, claiming that the automatic endowment of citizenship to children of immigrants upon birth violates the presumption that citizenship requires the active consent and engagement of a person seeking citizenship (5-8).

Consent, in their view, extends not only to the individual, moreover, but also to that state; mutual consent is required by both to make citizenship valid—this, despite the fact that such a consenting relationship involves tremendous imbalances of power and that children are not generally understood to be agents with the capacity for consent.

Explicitly, Schuck and Smith argue that:

If mutual consent is the irreducible condition of membership in the American polity, it is difficult to defend a practice that extends birthright citizenship to the native-born children of illegal aliens. The parents of such children are, by definition, individuals whose presence within the jurisdiction of the United States is prohibited by law. They are manifestly individuals, therefore, to whom the society has explicitly and self-consciously decided to deny membership. And if the society has refused to consent to their membership, it can hardly be said to have consented to that of their children who happen to be born while their parents are here in clear violation of American law. (94)

Of course, this argument follows the same logic that was once employed to deny citizenship to black slaves and free black persons born in the United States, assuming that the condition of the child follows that of the parent (mother), the very practice that the 14th Amendment was designed to prohibit.⁴⁰ Though Schuck and Smith acknowledge that undocumented immigrants and their U.S.-born children may have moral claims upon U.S. society, by virtue of the United States “encouraging them to migrate here, by enriching ourselves through their labor, by absorbing them into our communities, by inviting legitimate expectations of humane treatment, and perhaps by other behavior,” such claims do not amount to a claim to citizenship, arguing that the phrase “subject to the jurisdiction thereof” in the 14th Amendment permits the state to refuse citizenship to born or even naturalized citizens (Schuck and Smith 98).

While Schuck and Smith’s argument maintains a reasonable tone and avoids hyperbolic appeals to the threat immigrants supposedly represent, it is nonetheless

incredibly radical. They are calling, in a sense, for the systematic, state-endorsed establishment of populations without nations. As nations all have varying practices for extending citizenship, there is no way to guarantee, for instance, that the U.S.-born child of an undocumented immigrant would be able to claim citizen status in her parent's home nation. The actual persons—U.S.-born children—that their stance would impact are also notably absent from Schuck and Smith's analysis, suggesting that they are primarily concerned with discouraging women from emigrating to the United States and giving birth, rather than with a good faith engagement with what citizenship ought to entail in terms of citizen obligation and state duty. For instance, they invoke strains on welfare programs posed by children of immigrants obliquely, seeming to purposefully obscure the recipients of benefits; since undocumented immigrants are generally not eligible for aid, aid programs would be supporting citizen children of immigrants. By implying that it is the parents who benefit, Schuck and Smith attempt to sidestep the distastefulness of denying minimal provisions for education, shelter, food, and healthcare to (U.S.-born) children, envisioning that it is the parents (mothers) who would be punished by curtailing benefits, not children. Their abstract reasoning consistently obscures the material outcomes their position would generate in further marginalizing an already vulnerable population. They do not engage, moreover, with the potential future impacts of establishing large numbers of stateless persons within the nation, seeming to presume that denying them any social standing as children will somehow avoid those children creating problems for the state as adults.

The issue of statelessness is not resolved in the critique of birthright citizenship coming from the liberal perspective, either. Rather than investing in preservation of

national borders, however, the progressive critique encourages the dissolution of the meaningfulness of those borders, arguing that practices like birthright citizenship entrench global inequalities through the lottery of birth. Sociologist Dorothee Schneider notes that the United States, despite its history of great migrations, remains resistant to transnational flows, even as the nation benefits from them, persisting in a strong association of territory with national belonging (84). This reality underpins some critics' assessment that U.S. birthright citizenship is a kind of wealth that maintains systems of global privilege and that this wealth ought to be redistributed, particularly since children have no control over where they might be born.

Political and legal scholar Jacqueline Stevens is perhaps the foremost voice in the progressive critique of birthright citizenship. In *States Without Nations: Citizenship for Mortals*, Stevens argues that contemporary nationalism is in part predicated upon the desire for a sort of immortality based on intergenerationality and the inheritance of national belonging that is passed on through a family. For Stevens, such narratives, and the states that embrace them implicitly or explicitly, contribute to dangerous nationalisms that encourage war and domination on the basis of an arbitrary shared identity. She argues that pragmatism, rationality, and justice—as well as the precepts of classical economics and liberal political theory—justify the abolishment of birthright citizenship, which would free people to shed the psychological baggage associated with nationalism in favor of more just, egalitarian globalized society—states without nations (3-37). Stevens writes, “The nation-state provides the façade of fulfillment by manipulating experiences of birth, fantasies of immortality, and honor as victims or victors in war. States without nations would eliminate the legal foundations of these narratives, enabling

a popular understanding of the various levels of one's historical, narrative embeddedness in a group or society without feeling reduced to any one of them and enabling the creativity, empathy, and freedom the nation-state suffocates" (77). Indeed, in Stevens's view, birthright citizenship not only reinforces exclusion and inequality across national boundaries, but also engenders passive, rather than active, citizenship for those granted citizen status for their birth location (56-59).

Legal theorist Ayelet Shachar echoes Stevens in many respects, suggesting that the scrutiny paid to immigration is misplaced considering that 97 percent of the world's population acquire citizenship by passive inheritance—this allocation of national belonging is the one that should concern us (368). With Stevens, Shachar criticizes the artificial preservation of wealth and opportunity citizenship perpetuates among more dominant nations, arguing that when place of birth actually creates very different opportunity and circumstances for survival and success, "upholding the legal connection between birth and political membership benefits the interests of some (heirs to membership titles in well-off polities), while providing little hope for others...[and] to systematically exclude people from the advantages of citizenship raises important questions of distributive justice" (Shachar 369). She further suggests that if nations insist on maintaining this system of inequality, those in well-off nations should be made to provide developmental assistance to less fortunate states. Passive citizenship by birth, she argues, also elevates the notion of tacit consent, that by remaining in one's state of birth, one is unquestionably a citizen; following this logic, the active consent of an immigrant who has taken actions to enter and reside in a new country should be recognized as a

much stronger affiliation to the chosen state than one who was simply born there and remained.

Stevens and Shachar both emphasize the systems of privilege and inequality among nations that are underpinned by birthright citizenship. What they both neglect, however, is the way that citizen status is itself unequally applied even within a nation, such that some citizens are more citizen than others. The rights, protections, privileges, and obligations are themselves meted out based on existing structures of privilege and exploitation. Both theorists assume that the value of birthright citizenship and its privileges are themselves self-evident and evenly applied, which is decidedly not the case for immigrants and their children. The prevailing ideologies of xenophobia, racism, classism, and so forth do not evaporate at the moment of a baby's birth; indeed, that moment often seems to excite reactions of in-group and out-group, regardless of the formalities of law. Stevens particularly seems to be engaging in a bit of Rawlsian imaginative work, seeming to suggest that we could easily dismantle the exclusive citizenship structures in place if only people were not so deeply invested in race, religion, ethnicity, or national identity—as though these systems and ideologies can be addressed by rational thinking and correction of the facts about migration.

Congressional Constructions of the Reproductive Immigrant Threat

“It is happening in this country someplace between 340,000 times a year and 750,000 times a year, Mr. Speaker. We have a people that sneak into the United States for the purpose of having a baby so that baby can become an American citizenship. I believe, as the chairman of the full Judiciary Committee, Lamar Smith, believes, that citizenship should be precious. It should be precious. It shouldn't be dealt out. It shouldn't be something that you can buy a turnkey ticket to game the system to have a baby that then is automatically an American citizen subject to the jurisdiction thereof.”

Representative Steve King (R-IA), remarks to Congress, July 12, 2011, H4941

It is perhaps not surprising that legislative attacks on birthright citizenship have relied on the interpretations of Schuck and Smith over Stevens. While there is a progressive argument to be made for dismantling the practice, it is not one that has manifested in proposed laws; searching the Congressional record for the last three Congresses, for instance, turns up only references to birthright citizenship made by conservative legislators.⁴¹ In other words, the conversation on birthright citizenship in Congress is decidedly one-sided at this point. At the risk of playing into the aims of polarizing political rhetoric, I argue that it is worth looking more closely at how these legislators are calling the validity of birthright citizenship into question and the narratives they are developing to contribute to the broader cultural discourse about immigrant women and their children. Particularly as they are supporting a bill that has virtually no chance of progressing, what is it that these Congressmen are actually aiming to accomplish?

Despite its weaknesses, Schuck and Smith's argument has been quite influential for the legislative critics of birthright citizenship, particularly their interpretation of the phrase "subject to the jurisdiction thereof," upon which attempts to reform the 14th Amendment continue to turn. In the reading of Schuck and Smith and their followers, "subject to the jurisdiction thereof" means that the 14th Amendment never intended to provide birthright citizenship to anyone born in the United States, but rather only to those people that the state intended to have citizenship. Illegal aliens, in this thinking, are not subject to the jurisdiction of the United States, but only to their home countries, and the United States therefore ought to refuse citizenship to those aliens' children. This

perspective, combined with a suspicion that women immigrants are primarily motivated to enter the United States in order to give birth and often for nefarious purposes, drives the rhetoric of legislators championing 14th Amendment Reform in Congress over the past several legislative sessions.⁴²

Representative Steve King has been at the vanguard of the reform movement, such as it exists in the past several Congresses, introducing the Birthright Citizenship Act at the beginning of each new Congressional session. He has also given a number of speeches promoting the act and justifying its importance as an agenda for the House Immigration Committee, of which he is a member. In his July 12, 2011, speech supporting the bill, King begins by claiming that reading the 14th Amendment as granting *jus soli* citizenship is erroneous because of a misinterpretation of “subject to the jurisdiction thereof”—though he does not explain how or what he thinks “subject to the jurisdiction thereof” ought to mean. He then makes the leap that birthright citizenship has “created birthright tourism,” which allows women from, in his example, China to visit the United States for the express purpose of giving birth. The child, King says, will be able to travel back to China or remain in the United States, ultimately sponsoring its family for citizenship when it is old enough despite being born to “an illegal mother and a who-knows father.” He does not clarify that such a sponsorship would not even be a possibility for at least 18 years and implies that such a sponsorship would regardless be illegitimate, as though the child of an undocumented immigrant could never become or behave as a true U.S. citizen. King continues, stating that “citizenship should be precious...It shouldn’t be dealt out,” a rather ironic conclusion given that he does not object to the automatic dealing out of citizen status to children of existing U.S. citizens.

In King's capsule history of the 14th Amendment, he states that though the amendment was established to guarantee citizenship to former slaves and their children, its power was not absolute, as it could exempt Native American children or children born to diplomats. These provisions, he suggests, were wisely made by an earlier Congress that "could not have anticipated that America would get so lazy and so lax that this constitutional amendment would drift its way into a practice, an erroneous practice of conferring automatic citizenship on mostly any baby that would be born in America," and because of these provisions, the 14th Amendment provides the interpretive leeway he seeks. King proceeds to pose a remarkably improbable hypothetical, in which a pregnant Chinese woman en route to Toronto makes an emergency landing in Chicago, exits security during a layover, and apparently immediately gives birth; he concludes that granting citizen status to the child amounts to nothing more than "lazy" misinterpretation.

King's imagination seems to have been swept up in the recent reports of birth tourism and maternity hotels, but this does not mean he has abandoned the more familiar anchor baby narrative. He claims, "We know, of the criminal aliens that are in our prisons, two-thirds of them come from Mexico. One might presume that of a similar number of these automatic citizenship babies also their mothers are citizens of Mexico who are in the United States illegally, having the babies here and picking up that automatic citizenship, that birth certificate. They may or may not go back to their home country, but you can bet that when the time comes that that child will already be programmed to petition for the family reunification plan, which has our immigration plan in America out of control." In King's version, Mexican immigrants are collapsed easily into the realm of criminal; undocumented pregnant women are also present illegally, and

thus criminal. The babies are thus rendered as criminal offspring, patently illegitimate, and apparently as programmable as drones, intent on acquiring the vast resources of the U.S. social safety net in a couple of decades. In this account, family reunification is implicitly a foregone conclusion, rather than itself a process that could take an additional decade or three more, potentially rendering the issue of parental sponsorship moot. King continues, claiming that the “low-immigration, pro-immigrant” Center for Immigration Studies has found evidence of diplomats establishing citizenship as well as diplomatic immunity for their American-born children by virtue of obtaining birth certificates and Social Security numbers—what the Center calls “super citizen[s].” King neglects to note, however, that the 14th Amendment actually does prevent children of diplomats from being granted automatic citizenship; his objection to the issuance of birth certificates makes little sense. Would he rather they simply be entirely undocumented?

Similar themes of threat and future invasion color Senator David Vitter’s April 5, 2011 speech on S. 723 (S. 301), the Senate version of the Birthright Citizenship Act. Demanding that Congress “put an end to this nonsense” of *jus soli* citizenship, Vitter, too, raises the specter of birth tourism—also citing the Center for Immigration Studies—as a danger to the nation. He states that advertising materials from one (unnamed) birth tourism agency explicitly promote that citizen children will be able to attend public schools, apply for college scholarships, and are entitled to welfare benefits, implying that these are staggering enticements as well as entitlements that are being snatched away from true or deserving citizen children. Noting that so-called birth tourism is “a reprehensible practice, but it is not an illegal one,” Vitter nonetheless claims that

birthright citizenship is “a magnet to attract more and more illegal activity across the border.”

There is a certain irony in King’s and Vitter’s moral outrage over birth tourism, given that the women who engage in this practice pay their own bills and typically depart the country with their children upon the expiration of their visas. Their indignance that a Chinese woman could potentially pay a \$35,000 fee to give birth in the United States and secure citizenship for her child is especially ironic because U.S. citizenship can in fact be bought with full endorsement of the state—but it costs more than \$35,000.⁴³ Per current immigration policy, the “Green Card Through Investment” program, enacted in 1990, permits 10,000 wealthy entrepreneurs and their spouses and children to become permanent residents each year provided they make a \$1 million business investment—in their own business or an already existing business—that creates or simply *preserves* ten jobs, or a \$500,000 investment in high unemployment or rural areas.⁴⁴ Under these circumstances, immigrant women’s reproductive settlement is permitted given the significant economic offering that accompanies them.

For primary support of his claim that the inheritance of citizenship needs at least one established citizen parent, Vitter turns back to the contentious phrase “subject to the jurisdiction thereof,” arguing that the executive branch (and implying that this is in conflict with desires of the legislative branch) insists on granting *jus soli* citizenship regardless of parent status in “a fundamental misunderstanding” of the 14th Amendment. He argues that the jurisdiction phrase actually means, according to the original intent of “the Founders,” that citizenship is contingent on “the political allegiance of an individual and the jurisdiction a foreign government has over that person.” Therefore, in keeping

with the conclusions of Schuck and Smith, children born to undocumented immigrants or visitors, he concludes, are subject to the jurisdiction of their parents' home nations only. Persisting in the current practice of *jus soli*, he argues in step with King, allows a child "eventually, down the line, the ability to grab back the parents and get them into U.S. citizenship." Like King, Vitter's speech implies that this ability to pluck parents into citizenship is much more imminent than 18 to 20 years from the child's birth, and he does not take account of the often decades-long wait for family reunification appeals to be approved. Vitter and King, moreover, elide making an argument for why the parents' achievement of citizenship through legal channels in the future is a problem; rather, this possibility is presented as negative on its face without any qualification.

The panic over citizen children of non-citizens familiarly emerges in discourses about so-called anchor babies. On this front, with a side of dire warnings about healthcare costs, Representative Ted Poe of Texas and vice-chair of the House Immigration Committee engaged in a bit of storytelling in a brief statement in Congress on April 8, 2011, claiming that according to a *Houston Chronicle* article, "70 percent of Texas' illegal immigrant families with at least one anchor baby collect welfare from Uncle Sam. People illegally in the United States should not receive welfare." Poe's use of the term "anchor baby," rather than citizen or child citizen, functions to delegitimize a native-born child's claim on public assistance and establish these children as outsiders to the nation. He further claimed that "illegals are also draining our healthcare system" and that 60 percent of births in the past four years at an unnamed hospital in Houston were to undocumented immigrant women.⁴⁵ The vagueness of his claims is perhaps suspect, but the storytelling really takes off with his anecdote: "I was recently in Cochise County,

Arizona, where they have been forced to shut down almost all of their maternity wards because they can't financially support all of the illegals coming into the country." The claim could be compelling in establishing the reproduction of immigrant women as a core problem of immigration reform—but it also seems to be patently false. A Google News search of "maternity wards shutdown in Cochise County Arizona" and "maternity wards closed Cochise County Arizona" yielded no results. A broader Google search of "Cochise County maternity wards" generated one ostensibly relevant mention on a site called the "Cochise Guardian," an independently run activist site with the banner "Fighting Against the Mexican Infestation of the U.S. Since 1993."⁴⁶ The archived article, which dates back to 2002, credits James Dickson, CEO of Copper Queen Community Hospital, with claiming a maternity ward in Bisbee, Arizona was closed because of uncompensated costs associated with care for illegal immigrants.⁴⁷ *The Christian Science Monitor*, however, also in 2002, reported that the Bisbee maternity ward, which delivered about 275 babies in the previous year, shut down because the OB/GYNs serving the tiny hospital could not afford their malpractice insurance premiums.⁴⁸

Does it matter what stories these Congressmen tell to support a bill with no chance of progressing, much less passing? I contend that it does, to the extent that this speech is not intended so much to progress the Birthright Citizenship Act, but rather to more deeply entrench the tropes of hyper-fertile immigrant women and their anchor babies into mainstream discourse. These perceptions not only help to endorse somewhat less radical immigration reform measures as reasonable by comparison, but also contribute to the delegitimation of the citizenship of immigrants' children. They are a piece, furthermore, of the same kinds of discourses that frame women's citizenship as

inferior to men's, particularly as women's citizenship is mediated by reproduction. What is more, though birthright citizenship elimination may be a relatively fringe reform priority, the people who continue to promote it legislatively are among the most prominent in immigration legislation, potentially wielding a legislative power that is out of proportion to the general population's endorsement of their views. Ted Poe is the vice-chairman of the House Immigration Committee, of which Steve King is also a member, for instance.

The Birthright Citizenship Act purports that immigrant women and their fertility is a key concern of the nation and a pressing conflict in citizenship that must be resolved. Even if the bill does not progress, its Congressional proponents' speeches, campaigns, and media appearances continue to reify narratives of immigrant fertility as a legitimate threat to the state and the citizenry, often with little evidence to support those claims.⁴⁹ The dangerous figure of the pregnant illegal immigrant (and her anchor baby) seems to be as deeply rooted in the American imagination as the welfare queen before her. Propagating this mythic figure allows legislators to attack immigration with regard to the nation's futurity as well; though they may not succeed in legally excising immigrants' children from the American citizenry, they manage to construct them as interlopers or illegitimate citizens who are possibly (at least secretly) loyal to other nations and presumptively undeserving of their ostensibly ill-gotten status until they prove otherwise.

Illegitimate Citizens, Outsiders Within

Embedded within the construction of immigrant women as hyper-fertile and intent upon citizenship for their children is the familiar discourse of citizenship and economic

productivity. In a sense, the economic citizen is framed as the victim of this overly fertile stranger, on the hook for providing resources for her children—resources that she apparently will not provide herself. Her labor—productive or reproductive—does not qualify her for citizen standing, but rather establishes her as a burden upon the citizen taxpayer. This discourse, of course, corresponds with some prevailing public sentiments that regard immigrants as an economic danger overall. The birthright reformers' characterization of immigrant (or visiting) women comports with the common assumptions that “ignore the economic roles that migrant women play, casting them essentially as breeders” (Bhabha 197). Importing low-skilled or migrant male labor may be a necessary evil, this thinking seems to go, but permitting women and children to accompany them reduces the cost-benefit, as women and children are imagined to be non-productive, non-working, and resource-using. The state and the society have an interest, then, in minimizing costs of reproductive and family maintenance if maximum labor extraction is the goal (Wilson 192). Of course, favoring male workers allows the United States to enjoy the economic benefits of immigration while still condemning the changes to national futurity/future identity that their families enact.

On the imaginative level, the discourses that birthright reformers help to build draw upon and reinforce existing nationalistic perceptions of American identity as exceptional, ingrained, and non-transferable, tying together the symbols or values of American-ness with an opposition to (illegal) immigration (Citrin et al 1142). As Berlant suggests, the kind of political performance enacted around birthright citizenship reform is trying to achieve a general cultural concurrence about what the national composition should be “through an apolitical politics that claims to be protecting what it is

promoting...the national culture industry seeks to stipulate that only certain kinds of people, practices, and property that are, at core, ‘American,’ deserve juridical and social legitimization” (Berlant 185).⁵⁰ Citizen children of national outsiders, then, are challenged by the politics of achieving a sense of belonging in the context of potential hostility as well as a sense of recognition of their belonging by their nation. The attacks on their birthright citizenship, I suggest, contribute to what philosopher Natalie Cisneros calls “backwards uncitizenship,” whereby a problematized immigrant sexuality is used to reify the racist constitution of citizenship while masking the regression inherent in barring citizenship to particular groups. As she puts it, “Whether or not any of the juridical changes called for in this discourse are instituted, the moves toward ‘backwards uncitizenship’ are significant in their revelation of how biopolitical racism and normative policing of borders of sexuality and identity participate in constituting citizenship” (Cisneros 15-16).⁵¹

Establishing immigrant women as deviant or harmful in their reproductive capacity relies significantly on constructing them as sneaky or deceptive, criminal even, as childbearers against the state. Of course, the discourses of illegal immigrants or illegal aliens have clearly been effective in shading immigrants in general as unlawful until proven otherwise. The undocumented pregnant woman has likewise become iconic in some regions of the American imaginary as a pernicious, semi-criminal figure whose reproductive labor is a drain on resources and whose productive labor is generally indeterminate.⁵² Since the 1990s this figure has been rendered to extremes by conservative politicians, such as Governor Wilson in California, and popular media, which framed Mexican women as opportunistic litter-droppers taking advantage of the

United State's generous resources and government benefits (Gutierrez 114-117), while activist groups used idealized norms of middle-class white motherhood to paint Mexican mothers as unfit because they allegedly used children for their own personal gain and as child abusers of *American* children upon whose resources they were impinging (Romero 1362-1378).

These discourses about immigrant mothers emerged and concretized in a period characterized by so-called family values politics, as well, with their emphasis on normative, heterosexual, white, middle-class nuclear families with traditional gender roles. In keeping with Luibheid's account of heteropatriarchy and the alien threat, family values rhetoric simultaneously authorized and valorized a particular kind of U.S. family while marking others—and especially so-called irresponsible or unfit mothers—as deviant. Indeed, Takacs argues that family values rhetoric has been the primary mechanism for policing and enforcing the composition of the national body since the 1990s, utilized to target non-white, non-heterosexual, and poor citizens for special surveillance or elimination of benefits or protections. “The anti-immigration agenda must be seen in the context of this larger reactionary impulse to reconstitute the nation as an ethno-culturally homogeneous and therefore harmonious collectivity by restricting access to the socio-symbolic, and increasingly the material, spaces of the nation” (Takacs 602). In this context, protecting the borders is constructed as the duty of any true American family.⁵³ At the same time, the figure of the reproductive immigrant woman exposes the fragility of this idealized American norm and gestures to the ways in which women's national belonging more broadly can become implicated in upholding those ideals.

The futurity aspect of this (citizen) duty is apparent as well in the emphasis on containing the threat to the nation and its identity posed by ostensible contamination by immigrants. Chavez recounts how narratives of reconquest constructed Latino immigrants as invaders who were perpetually unassimilable into U.S. culture and used reproduction as the means to overwhelm American citizens. The resulting children, per this account, were themselves not American, but more akin to foreign nationals plotting against the nation from within (23-33). The Latino Threat Narrative, he argues, is pervasive because it is taken for granted and establishes immigrants as homogenous and monolithic in their un-Americanness while setting up integration as failure or defeat for the United States. This, despite the fact that the narrative's elements do not correspond to reality: "in terms of education, income, and home ownership, each subsequent generation of Latinos is increasingly integrated into U.S. society...despite structural obstacles to social and economic mobility" (Chavez 55). The figure of the abject immigrant or hostile alien, then, is potentially deployed discursively for ideological reasons that hinge on making immigrants' claims to citizenship suspect and undermining birthright citizenship standing for their children.

What none of the perspectives calling for elimination of birthright citizenship adequately address is how to resolve potential resulting statelessness in a context of nations and persistent boundaries. That is, eliminating birthright citizenship in the existing global political context could create a class of global non-citizens, people who would not be able to rely on the protections or privileges of citizenship anywhere. Linda Kerber writes that the "cosmopolitan dream" of a "destabilized...enriched citizenship" is compelling, depicting a kind of "statefulness" that seems to be in keeping with the trends

of globalization (2009, 82-83). Nonetheless, she contends, statelessness, or non-recognition of citizenship, does make (and has historically made) the stateless uniquely vulnerable in virtually every sense, politically, socially, economically, and even physically. Behind the dream of global citizenship “is a backstory of distrust: a distrust of the future complexities of sorting out the claims of thousands of people who might well conclude that they can claim citizenship retroactively, and a distrust of women as tricksters, accompanied by a belief that men should be able to pick and choose for which of their children they will be responsible” (Kerber 2009, 105). Following Kerber, I argue that creating the space for statelessness in the United States through something like the Birthright Citizenship Act not only attempts or endorses a sort of backwards uncitizenizing—the delegitimizing of future U.S.-born children of immigrants would certainly have an impact on the perception and treatment of the earlier U.S.-born generations—but also establishes a population that would be almost certainly entirely disenfranchised, unable to make a claim upon the state. Cynically, this would seem to be an ideal kind of labor pool, even more exploitable than the existing marginalized labor pool of undocumented workers; those individuals, at least theoretically, could always return to their country of origin. What recourse would one have, though, if the place of parental origin refused one recognition? Birthright citizenship does not need to be eliminated, furthermore, for some aspects of backwards uncitizenizing to be achieved; as discussed previously, the formal legal citizen standing of these children born to immigrants may be secure, but their substantive citizenship is destabilized by these delegitimizing discourses.

Demographics of Belonging

It seems clear that the intent of birthright citizenship restriction or elimination is to dissuade women's migration to the United States, to stem the demographic shift created by immigrant-citizen families while not necessarily forgoing the labor that immigrants provide. It is also clear that measures like the Birthright Citizenship Act have women in mind—the framers of these bills imagine fertile women as a threat, not men who might impregnate women. The effect is a biased denial of citizenship and ultimately even that vaunted “path to citizenship” to women and their children—and, of course, many of those children's children.⁵⁴ What would the birthright citizenship bill sponsors make of non-citizen children growing up to procreate with citizen children? In a generation, would we need another act to establish that both parents must be citizens to create a citizen? In a sense, elimination of birthright citizenship in the present only postpones the problems of negotiating the globalized world in all its generational messiness; such legislation would not in fact undo or avoid the demographic shifts in process in the United States, but it could impose significant burdens on the children who will compose that future population.

The eugenics of citizenship in a context of nationalist futurity operates largely by exclusion in the case of immigrant women, creating boundaries that cast these women as perpetually outsiders/infiltrators with the intent of barring them from becoming a legitimate part of the body politic, and by extension barring or undermining their children from having such a claim. This is not to suggest that children of immigrants will not have the formal status of citizen, but rather that, following Linda Bosniak, citizenship has other critical aspects; in addition to legal status, it also encompasses a promise/guarantee of

rights, a political activity, and a form of common identity, the three of which combine to generate a kind of cultural citizenship (Chavez 11). Indeed, it seems that the achievement of cultural citizenship would be integral to the meaningful exercise of the legal citizen status.

Rendering immigrant mothers, regardless of their marginalized reality, as threatening, animalistic in their fertility, and un-American is one strategy for undermining the cultural citizenship of future generations. Chavez contends that the perceived reproduction threat casts women immigrants and their children as “illegitimate members of society, as mere anchor babies, whose very existence and purpose in life are reduced to the biopolitics of immigration” with the immigrants deceitfully gaming the system “so that [the children] can acquire citizenship for their scheming and conniving parents” (Chavez 90). Such inferior citizens, the narrative goes, cannot be relied upon for loyalty or productivity. Ultimately, the reasoning seems to reduce to a sense of unfitness: unfit parents (illegal aliens are constructed as criminal and thus unfit by definition) produce unfit offspring that are categorically inferior to ostensibly pure American children; the fear of unfitness is intensified by the belief that these unfit individuals are or will come to be a burden on legitimate society (Romero 1361, Lindsley 176, Ordover 54).

Many scholars, however, suggest that the economic arguments are in fact a shield for less palatable racism against foreign women and American neonativism (Lindsley 190-191, Wilcox 217). Some white Americans, these scholars suggest, project their anxieties about becoming minority onto the perceived unchecked fertility of immigrant women, who they imagine to reproduce in numbers that will overrun or conquer the existing social makeup, a perception that corresponds to the eugenic claims made in

earlier eras (Ordover 54).⁵⁵ These fears are grounded in contemporary visions of futurity, such that, as activist Andrea Smith argues, “communities of color become pollution from which the state must constantly purify itself. Women of color become particularly dangerous to the world order as they have the ability to reproduce the next generations of communities of color...control over the reproductive abilities of women of color becomes seen as a national security issue” (123). The reproductive immigrant woman, it seems, exposes much deeper conflicts within some American conceptions of citizenship at odds with competing discourses of multiculturalism, such that the issue is not only the distribution of resources among the citizenry, but in fact the very future of the nation—and the ideal citizen—as dominantly white.

The justification of the Birthright Citizenship Act, as it has been presented by its sponsors, however, does not work without the figure of the hyper-fertile immigrant woman as looming threat. The proposed law does not establish any positive claims for what citizenship ought to entail or why birthright citizenship should be preserved for the children of existing citizens. While its sparse language does not articulate its target, the Birthright Citizenship Act is undeniably concerned with women who are imagined to enter the United States solely to give birth. Such a woman was at the forefront of Representative Tom Tancredo’s (R-Co.) May 15, 2008, speech “Outlaw Birthright Citizenship,” in which he invoked the image of women apparently already in labor as they enter the United States, who “walk up to the hospital still wet from swimming across the river in actual labor, dirty, wet, cold, here to have a child in the United States” (H4050). His description of the pregnant woman is noteworthy. She is apparently so desperate to achieve citizenship for her child that she would swim a river and walk to a

hospital while in labor, no small feat. She is “dirty, wet, cold,” language that seems to reflect the tired, poor, and huddled masses welcomed by the inscription on the Statue of Liberty, but for Tancredo, her physical abjection is part of why she ought to be rejected. Rather than responding to the pathos of his scenario, this woman, he suggests, only costs the taxpayer in health services and should not be rewarded with citizenship for her child for her illegal act of border crossing. The citizenship of the child is ultimately figured as something *the mother* obtains as a reward, in other words.⁵⁶

Tancredo and other lawmakers argue against the unfairness of such a woman obtaining any public benefits, even if those benefits are explicitly for the citizen child. Calling the exclusion of undocumented immigrants from social services a virtue, Representative Nathan Deal argued in the March 7, 2007 Congressional Immigrant Caucus that “we make a mockery of that virtue of birthright citizenship” by still allowing social benefits like TANF to accrue to a citizen child. As Deal put it, “There are also food stamps and housing subsidy benefits, and who are you going to deliver them to, a new child? Of course not. Those social benefits in the form of cash and other indicia of benefits flow through the hands of the illegal parents” (H2286). Deal is concerned, perhaps even reasonably so, with excluding undocumented mothers from benefits here, but he does not address the punishing effect such exclusion would have on citizen children, insisting that they simply should not be citizens to begin with—problem solved.⁵⁷ The state, from this view, is justified in absolving itself from any obligation toward the stateless in its midst.⁵⁸

The Dangers of Statelessness

But for its ostensible drain on public resources, the citizen child drops out of the picture entirely, it seems, until it suddenly reaches the age where it can potentially sponsor its parents for citizenship, generally 21 years old (or at minimum 18 if the child enters military service), at which point reformers' discourse figures the citizen child as a failed gatekeeper who automatically opens the United States to a flood of foreign family members. The reality is that so-called anchor babies have very little capacity to hold down anything in the United States, not even themselves. In the same caucus speech, Deal asks "And are you going to deport the parents, an illegal immigrant who has given birth to a child who is a United States citizen? I say you probably are not," claiming that statistics will back him up (H2286). In reality, though, the status of parents has been effectively used very frequently to basically nullify the most basic right of a citizen, even a citizen child: the right not to be deported. Legal scholar Jacqueline Bhabha writes that nondeportability is the most basic entitlement of citizenship, one that is not rescinded even in the case of treason. "And yet, for all intents and purposes, some of the American children...were de facto—or constructively—deported; if a young child's parents are forced to leave a country, so in effect is the child" (Bhabha 192).

Ultimately, the effective deportation of American children with non-citizen parents results in exactly the kind of future threat so many politicians claim to fear: the return of a formal citizen with no link or loyalty to the United States. Of course, this has less to do with some hazy program of foreign indoctrination and more to do with the reality of deportation itself:

For all citizens, consent to citizenship, in the sense of personal commitment and affirmation of a common historical or cultural project, only develops cumulatively, gradually, and with maturity—citizen children have the incipient right to consent as they reach adulthood. Depriving a subset of children

born within the state of that right on the basis of parental immigration status places an extra burden of active consent on one category of children that is not logically related to their link with the state. It unfairly penalizes the child because of the parent's behavior. (Bhabha 198)

Casting these child citizens out, however, does comport with an intent to eliminate or marginalize them within the body politic, present and future.

In the cases where deportation proceedings left children behind, the child's citizen status was insufficient to instigate any court proceedings focused on the best interests of the citizen child. According to official tallies, in the ten fiscal years between 1998 and 2007, "108,434 of U.S. deportations...involved parents of U.S. citizen children, and separated more than 1 million family members in the United States from a parent or spouse" (Nevins 186). The fact that this is not widely considered a problematic infringement of a child citizen's rights is attributable to the effectiveness of the discourses that delegitimize and dehumanize their parents, especially their mothers. Legal scholar Mary Romero contends that "By casting women as illegal females, rather than immigrant mothers, the pain and suffering encountered by separating parents and children is diminished. Instead, the focus turns to white injury, and U.S. children being denied public education, health care, and the rights to full citizenship" (Romero 1389). The child in these cases cannot be seen as a subject or citizen, in other words, because the cultural resentment aroused by its mother is overpowering.

Indeed, constructing such children's mothers in particular as illegal—and by extension painting their reproduction as some sort of quasi-criminal act—has the effect of figuring the child citizen as likewise illicit. The dissonance between formal legal and operative cultural status puts the legality/legitimacy of that child's citizenship forever

into question or potential contestation. Bhabha writes, “A consequence of this approach is that retrospectivity rather than prospectivity dominates the discussion about justification for access to citizenship: the importance of connection to a community or territory is assessed in terms of the length and depth of past association, rather than the salience or value of future connection. This perspective thus privileges the existing connections sustained by adults or parents over the potentiality for future connections of babies or children” (200). This observation does not, however, capture the role prospectivity plays: a fear of the future potentiality and connection of these children to the nation seems to be a motivation in calls for elimination of birthright citizenship. Much of the xenophobia displayed seems driven by a desire for a past-perfect future (or a future resembling a past that never really was), a future in which the impact of these assimilations has been avoided altogether and the structures of white dominance remain firmly in place, unshaken by a demographic shift that would leave white people in the minority.

Attacking the source, so to speak, the reproductive body of an immigrant woman, allows nativist discourse to achieve not only a construction of immigrant women as criminal and hyperfertile, but also to establish the immigrant’s child, citizen or not, as a sort of usurper of the nation’s privileges and generosities. The child citizen is denigrated with terms like *anchor baby* to suggest that the benefits of citizenship are not so much given as given away, as though citizenship is cheapened by these so-called outsiders acquiring it. As Cisneros argues, “In this discourse, ‘alienness’ is both inheritable and essential—even if juridical discourse would constitute a subject as a ‘citizen’ from birth, her or his constitution as always-already alien (and thereby perverse and threatening) persists in mechanisms of disciplinary and regulatory power” (14). The result is the

establishment of an alien citizen class, to borrow from Mae Ngai, if not in the law then in the culture, consisting of U.S.-born children of undocumented immigrants and often legal immigrants as well.⁵⁹ For the alien citizen, formal citizenship status does not extend to a cultural citizenship that entails social/political recognition of one's belonging and respect or appreciation of one's inclusion in the body politic. Absent the features of cultural citizenship, formal citizenship can be diminished into a mere label with very little meaning.

The eugenics of citizenship does not leave borders in place, but rather contributes to their constant shifts in demarcation. Linda Bosniak writes that "alienage entails the introjections of borders. Bringing alienage into view, therefore, requires inward-looking citizenship theory to attend to the national border, and in the process, to reflect on the scope and nature of the universality which it professes to champion," arguing that citizenship theory cannot forgo the realities of territory (5). The issue of introjections, however, raises the possibility for a proliferation of borders and boundaries within the nation as well, not physical lines on the soil, but within the culture and of course, the nation's vision of the future.⁶⁰ These are the boundaries that separate the mere status citizens from the fully legal and culturally validated citizens, the boundaries that mark out the threats within the nation to an idealized future. In establishing and proliferating the nation, in other words, there is always something outside its circle, even if geographically incorporated. The immigrant mother from Mexico or Latin America is the outsider creeping in for now, but as a trope, she is familiar, not alien at all. She is the contemporary instantiation of "the racialized maternal body [that] comes to index the mechanism and meaning of the color line that characterizes and simultaneously contours

the nation in which that body resides” (Weinbaum 18). Before her was the African slave (and her children) who was brought in from outside and post-slavery could neither be ejected nor fully assimilated or reconciled; she eventually transformed into the figural threat of miscegenation, and into the welfare queen, the drug-addicted mother, the teen mom, and so on. She was joined, of course, by other figureheads of (fertile) immigrant women over time—Chinese, Italian, Irish, for instance—as well as poor white women, disabled women, and all the targets of eugenic policy, all supposedly endangering the nation yet ultimately incorporated and normalized to make room for the next invader. “[N]ativism can be directed at anyone perceived to be an internal foreign threat to a country, including its own citizens” (Wilcox 214).⁶¹ As previously discussed, to the extent that women’s citizenship remains contingent upon reproduction, the valorization of “citizenship as a scene of private acts” contributes to the legitimacy of mediating women’s cultural/political status as a function of reproduction (Berlant 178). If immigrant children are a threat to the national future, children born to citizens are the future’s salvation, often figured as far more important than their citizen mothers. As Berlant argues, “one embodiment strategy...is to produce a revitalized image of a future United States from the genetic material of what was dominant, and then to build a new national public sphere around this past/future image of the good life in the United States” (219). In this pursuit, American futurity is deeply invested in women’s reproduction at least as much as it is in world-making politics. Undermining birthright citizenship effectively places U.S. and foreign-born women in opposition with each other in some sort of imaginary reproductive battle for the future composition of the United States. In keeping the focus on immigrant women’s reproduction as a threat, however, reform

legislators not only avoid engaging with broader questions of what citizenship *ought* to entail, for those born to citizens or non-citizens, but also leave the troubling implications for women's reproductively mediated citizenship unexamined.

Notes

¹ <http://sanfrancisco.cbslocal.com/2014/05/09/birth-tourism-pregnant-women-from-china-taiwan-stay-in-bay-area-maternity-homes-child-gets-united-states-citizenship/>

² http://www.foreignpolicy.com/articles/2014/04/25/chinese_birth_tourism_on_rise_in_usa

³ As an interesting aside, the *Foreign Policy* article notes that while there may be benefits for a child having U.S. citizenship, the Chinese government restricts the public benefits available to children born abroad if the parents have more than one child; in other words, parents who try to circumvent China's one-child policy may face more difficulties in raising their children upon returning to their home. The fact that the one-child policy may be a motivating factor in birth tourism does not seem to be addressed much in coverage of the birth tourism industry, but it provides an illuminating perspective on what some parent's intentions are. Yes, they may obtain the benefits of citizenship for their children, but for some women, the main priority may be exercising the autonomy to have more children at all.

⁴ www.hurriyetdailynews.com/default.aspx?pageid=438&n=birth-tourism-to-the-usa-explodes-2010-03-12

⁵ <http://www.usatoday.com/story/news/world/2013/09/09/chinese-tourist-births-cnmi/2784797/>. There is a certain irony in a U.S. territorial possession being utilized by foreign nationals to obtain birthright citizenship, particularly as, per *USA Today*, the United States has sought to maintain its hold on the island chain in part because it provides an opportunity to manufacture goods "Made in the USA" with more permissive labor laws and lower labor costs.

⁶ Obviously, there is an alternative viewpoint that takes no issue with the extension of citizenship on the basis of birth location, regardless of parentage; the political conflicts about birthright citizenship arise when someone objects to the terms of citizenship currently in force.

⁷ It is perhaps important to note that birthright citizenship became a political talking point in the last few years because of fringe political voices that questioned the citizen standing of Barack Obama, and thus his eligibility to serve as President. The idea that he was Kenyan took hold in some circles, and some critics claimed that his place of birth disqualified him; the fact that this argument was forwarded at all is particularly notable because it neglects the fact that there was never any doubt of his mother's U.S. citizenship. Per current U.S. citizenship law, a child born to a citizen also becomes a citizen, though this was not always the case. Linda Kerber, for instance, has extensively covered the history of U.S. citizenship law that limited the heritability of citizenship to cases where the *father* was a citizen, but the mother's standing had no import. Today, however, his mother's citizen standing ought to have been enough to shut down attacks on Obama's citizenship, regardless of his place of birth.

⁸ The change proposed by the Birthright Citizenship Act is interesting as well for its gendered implications, which mirror those discussed later in this chapter with regard to earlier immigration reform laws like IRCA. In particular the exemption for an undocumented immigrant in the armed services and the fact that women, by virtue of their work history and rules of sponsorship, are less likely than men to be lawful permanent residents, the amendment would function to further institutionalize gendered immigration bias if ever passed.

⁹ Estimates per govtrack.us, 10/2/13. As of November 2014, the chance of passage has declined as that Congress was wrapping up, but the bill has 36 co-sponsors heading into the new 2015 Congress.

¹⁰ The legislative history of Birthright Citizenship acts has been overwhelmingly conservative/Republican. The 2013 proposed bill had 24 Republican co-sponsors in the House, but no Democrats, and Republican legislators and constituents, according to Pew Research Center, are more likely to support this reform (<http://www.people-press.org/2011/02/24/public-favors-tougher-border-controls-and-path-to-citizenship/>). Pew Research Center, however, also indicates that the majority of Americans do oppose changing the

Constitution to eliminate birthright citizenship. Republican support in Congress for the bill also seems to be waning, with Think Progress reporting that the 2007 version attracted 102 Republican co-sponsors, with a decline of support over the past several years (<http://thinkprogress.org/immigration/2013/04/25/1921641/congressional-support-end-birthright-citizenship/>). For whatever reason—ideology, expediency, disinterest, etc.—I have not found vocal opponents of birthright citizenship among Democrat legislators. This is not to suggest that these legislators do not hold negative views of reproductive immigrant women, but those views have not manifested in proposing or endorsing legislation that goes so far as to foreclose citizenship for their children.

¹¹ See: <http://www.people-press.org/2011/02/24/public-favors-tougher-border-controls-and-path-to-citizenship/>

¹² www.people-press.org/2011/02/24/public-favors-tougher-border-controls-and-path-to-citizenship/

¹³ I suggest that this impulse is not limited to conservative politics, but permeates domestic policy presently. It is easy to point to the paranoid fantasies of the fringe right-wing that suggests the President is actively promoting open borders in order to let ISIS operatives enter the United States through Mexico, as Fox News reported in summer 2014 (<http://www.foxnews.com/us/2014/08/29/online-posts-show-isis-eyeing-mexican-border-says-law-enforcement-bulletin/>). These sorts of stories explicitly argue that ease of immigration and open borders are dangerous. More liberal politics, however, are not typically seeking to embrace the dissolution of borders, but rather to manage them with reforms like “paths to citizenship” or various statuses for undocumented immigrants that do not rise to equality of the citizen but at least distinguish them from the criminal.

¹⁴ According to Pew Research, prevailing attitudes among Americans have indicated preoccupation with immigration reform as very important and in need of significant reform, though there are divides among races, age groups, education levels, and political affiliations with regard to the course the state should take. For more details on the results of surveys, see: <http://www.people-press.org/2013/03/28/most-say-illegal-immigrants-should-be-allowed-to-stay-but-citizenship-is-more-divisive/>; <http://www.people-press.org/2013/05/09/most-say-immigration-policy-needs-big-changes/>; <http://www.people-press.org/2011/02/24/public-favors-tougher-border-controls-and-path-to-citizenship/>; <http://www.people-press.org/2010/05/12/broad-approval-for-new-arizona-immigration-law/>

¹⁵ Nativism is not new to the political climate, but rather seems to have been a defining feature of American nationalism and a core motivator for the various cycles of immigration reform since the 1800s. Typically, nativism in the United States has favored white, Anglo-Saxons Protestants as more capable of citizenship and national belonging than other racial or ethnic groups, with the boundaries of belonging stretching at various points in history to “whiten” other demographics. For instance, Irish and Italian immigrants became “white” when it was politically viable or expedient to extend the mantle of that privilege to them. Often, one immigrant group could be played against another, such that one group became fit for citizenship in order to establish another group as somehow inferior. Nativism has also long been a factor in determining some immigrants are categorically unfit for citizenship on other terms, such as disability, religion, or sexuality, and some of these practices persist today as well. For more on the long history (and present) of American nativism, see: Brian Fry, *Nativism and the American Dream*, 2007; David Reimers, *Unwelcome Strangers*, 1998; Peter Schuck, *Citizens, Strangers and In-Betweens*, 2000; Walter Been Michaels, *Our America*, 1995; John Higham, *Strangers in the Land*, 2002.

¹⁶ Thinking of nations as internally fragmented, however, also reflects the perceived threat represented by so-called “bad” mothers discussed in Chapter 2. Alys Weinbaum’s critique of Anderson’s imaginary communities, in fact, emphasizes the obfuscation that occurs when racism and nationalism are dissociated from one another, thus obscuring the “workings of reproduction both as a racialized biological process and as an ideological formation that challenges the integrity, homogeneity, and universal applicability” of Anderson’s model (32).

¹⁷ Chavez suggests that the Latino Threat Narrative truly found its legs in the 1970s, establishing the foundation for constructing so-called illegal aliens as criminals. The presence of undocumented immigrants created by restrictive immigration acts already in place transformed into illegality as perceptions grew that extending basic rights and protections to immigrants somehow diminished the value of U.S. citizenship. This transformation was further spurred by anxieties that Mexican immigrants would mimic the Quebec model, the Quebecois independence movement in Canada that led to the establishment of French-speaking and separate Quebec. The fear was that Spanish-speaking immigrants in the west and southwest U.S. would achieve a similar secession, a fear based on stereotypes of immigrants' inassimilability with U.S. culture, rejection of the English language, and overwhelming reproductive capacity. The Quebec model/invasion narrative figured prominently in popular media coverage on immigration, as well as by popular bestsellers from the 1990s and 2000s, including *Alien Nation*, *Disuniting of America*, *Americans No More*, *Mexifornia: a State of Becoming*, *State of Emergency: the Third World Invasion and Conquest of America*, and *Death of the West: How Dying Populations and Immigrant Invasions Imperil Our Country and Civilization*, among others. According to the premises of the Latino Threat Narrative picked up by these and other familiar media, Latinos are constructed as homogenous and perpetually outside of American culture or history, regardless of their actual citizenship; they remain somehow impervious to U.S. societal pressures and staunchly other, a threat within. (Chavez 21-43)

¹⁸ <http://www.temple.edu/iss/immigration/overstay.html> provides a detailed analysis of the legal distinctions in terms of individuals who entered lawfully and overstayed their visa expirations and those who entered without visas or immigration inspection. In either case, the application of the law may involve detention while an immigration case is processed, but the ultimate finding will not be jail/prison time for a crime but rather deportation or continuation of residence in the United States.

¹⁹ This preoccupation with reproduction can take a decidedly eugenic turn among more polemical political commentators. For instance, Jane Chastain on *World Net Daily*, argued that mandatory sterilization of guest workers is "the only way to assure the American people that this 'temporary' status truly is temporary is to seal up the wombs – sterilize – those who apply for guest-worker status. Or else change the law that grants citizenship to anyone who is born here regardless of the status of his or her parents."

²⁰ Because slaves had been categorized as property, the Amendment was necessary to not only establish them as persons in sight of the law, but also as citizens on a formal footing with other groups already recognized as such. The provision for *jus soli* was important to establish that not only slaves brought to the United States were now citizens, but that their descendants and children who had been born into slavery were also entitled to this status without undergoing any additional naturalization processes.

²¹ Volpp writes "Although literal citizens, through naturalization, or through birth, and thus Americans in terms of formal legal citizenship, Asian American have historically not been considered Americans in terms of kinship, or belonging" (1617). The truth of this claim continues to be amply demonstrated in the Congressional remarks in support of birthright citizenship elimination, many of which now highlight not only the so-called threat of Latino women, but also Chinese and Muslim women bearing American children.

²² Wilcox further argues that a second period of nativist public sentiment is ongoing, beginning in the 1980s and continuing today, which credits immigrants with the decline of American economic dominance, social ills, strains on the welfare system, etc. (213).

²³ The 1950s were an especially interesting time for immigration restriction as immigration acts by Congress began to explicitly target those with unfavorable (Communist) political views as barred from U.S. citizenship. This preoccupation had the effect, as in the 1952 McCarran-Walter Act, to enact limitations on immigration from non-Western European nations without explicitly designating an ethnic/racial preference for new immigrants. The 1950s also saw the breakdown of the bracero program, which had augmented the

U.S. workforce during WWII, culminating in “Operation Wetback” in 1954, which expelled tens of thousands of Mexican workers from the United States.

²⁴ While I am not able to delve into the intersections of disability and citizenship law here, it is important to note that disability has long been one criteria upon which individuals have been denied eligibility for citizenship to the United States; in light of how disability has been defined in expansive terms of not only physical and mental, but also moral and racial fitness (discussed in Chapter 2), this has meant potentially vast numbers of people have been deemed undesirable by the state using this framework. For more on this history, see “Defectives in the Land: Disability and American Immigration Policy, 1882-1924” by Douglas Baynton in *Journal of American Ethnic History*, Vol. 24, No. 3, 2005.

²⁵ Per the State Department site <http://travel.state.gov/content/visas/english/law-and-policy/bulletin.html>, which indicates that, in the case of Mexico, a family reunification visa F1, for the spouse/unmarried child of a legal immigrant to the United States, if it had been applied for in 1993, it would not have been granted until sometime in 2012. For visas for unmarried children over 21 or married children, the visa would have had to be applied for in 1992 to be granted in 2012.

²⁶ The construction of threat, clearly, has evolved over the past decade particularly post-9/11, with the emergence of Muslim-identified terrorist groups contributing to not only a fear of terrorist actions, but also a distrust and suspicion of Muslims and persons from the Middle East more generally. The prevailing political rhetoric that plays off these anxieties, however, seems to employ less a narrative of invasion and conquest (as with Latin American/Mexican immigrants) as opposed to one of attack and destruction.

²⁷ This analysis employs conceptual metaphor theory, as developed by George Lakoff and Mark Johnson (2003), which suggests that conceptual domains are understood relationally, such that these domains become firmly linked in our thought processes. Under this theory, frequent usage of particular kinds of metaphors and conceptual domains allows us to enact sorts of mental shorthand that come to characterize the things we are discussing (i.e., *immigrant* can become conceptually linked with *Mexican* or *illegal alien*).

²⁸ Luibheid further argues that, in addition to the economic forces guiding immigration policy, the United States is invested in entrenched (hetero)normativity that constructs the non-normative as an alien threat: “Thus, in the United States, nonheteronormative figures include not only lesbians, gay men, bisexuals, and transgender people from diverse backgrounds but also sex workers, poor mothers of color, people in ‘interracial’ relationships, unmarried male migrant laborers, and others who reflect the contradictions of and potential challenges to dominant relations of neo-imperialism, racism, capitalism, and heteropatriarchy. Historically, U.S. immigration control did not merely seek to contain these threatening figures; rather, it served as a crucial mechanism for constructing, enforcing, and normalizing dominant forms of heteronormativity while producing these figures as supposed threats” (Luibheid 296).

²⁹ The expectations of economic citizenship, as suggested in the previous chapter, have always been more complicated for women. Historically, women have been precluded from fully exercising this aspect of citizen duty or significantly limited in the ways in which they could work for pay, the fields open to them, the possibilities for advancement, and so on. Joan Williams suggests that this problem persists in the expectations of the labor market, which continues to insist upon a male-based worker ideal that assumes there is some woman somewhere providing the reproductive labor required to support his productivity (2000). As Williams argues, the structures of domesticity divide contemporary (economic) society into mothers and others, such that the ideal worker is one who is able to appropriate family work without necessarily contributing to it, a position that has been and often continues to be associated with men (1-5, 2000). Immigrant women heighten the tensions around women’s labor and notions of the ideal worker because they lack the clear citizen standing that many U.S. women implicitly rely upon when their economic citizenship falters (or when they turn more towards reproductive citizenship for political legitimacy).

³⁰ Gutierrez further notes that a confluence of social anxieties was in play to inspire this eugenic program, including fears of overpopulation and resource drain in the face of ostensibly rampant illegal immigration, with the result that Mexican-origin women were understood to be prolific in their childbearing and a legitimate target for medical or legal intervention (52).

³¹ The anxieties around white/non-immigrant birth rates are still extant today, often demonstrated in conservative media pieces concerned with the relative drop among white American birth rates compared with birth rates among non-white populations within and outside the United States.

³² Justification of these policies relied in part on PRWORA's use of responsibility rhetoric to code some women as deserving and others as undeserving—designations which seemingly extended to their children. The discourses of deserving and undeserving are familiar in that they have commonly been used to valorize white, middle-class womanhood/motherhood according to prevailing femininity ideals and denigrate non-white, poor women who work outside the home, often providing labor to those same white women ideals. As ostensible non-ideal women, I have suggested, these women's citizenship status, rights, and privileges have been figured as less-than or suspect and subject to diminishment.

³³ Some of these services, like foster care for children or battered women's shelters, were deemed to have an overriding public good in themselves regardless of the recipient's status. Much of the public concern about extension from benefits stems from the perception that immigrants do not contribute to the tax system; this contention, however, has been critiqued and debated widely, with many pro-immigration researchers suggesting that immigrant labor and taxation amounts exceed their use of services, and anti-immigration research suggesting that the social costs of illegal immigration outstrip the economic and social benefits. The issue with Proposition 187 was that it was too far reaching and actually functioned to harm the public good (for instance, by preventing children from being educated) and potentially eliminated rights of citizen children.

³⁴ This depiction was widespread, with the ostensible problem of immigrant women having children reviewed in both conservative and liberal mainstream media outlets, according to Gutierrez, though liberal media typically tended to be more sympathetic in its coverage.

³⁵ Again, Joan Williams' explication of the "mothers and others" framework is illuminating; "Jobs designed around an ideal-worker...discriminate against women on the basis of their inability to command the flow of family work that supports most male ideal workers," leaving women consigned to domesticity (2000, 65). This is a problem of citizenship because the opening of labor markets to women has created an expectation that women must work productively in addition to performing the unremunerated duties of domesticity—and when they are unable to achieve excellence in both these areas, the women are presumed to be at fault rather than the system into which they are thrown. If economic productivity is essential to full citizenship, then, many women will not be able to meet those obligations.

³⁶ Chock had previously commented on this problem of woman as mother (rather than worker) as citizen, writing: "Women were problematic in the talk about immigration because they are problematic in the idea of 'citizen.' The invisible gender hierarchies implied by the category 'citizen' confound liberal assumptions about uniform, rational, and productive individuals. 'Women' is also a category that is confounded by the diverse racial meanings implicated in citizenship in these hearings. Speakers' efforts to distinguish between 'native whites' and 'others' suggest that the debate about immigration was also reproducing invisible and ambiguous hierarchies among women. That many women immigrants were domestic workers and childcare givers whose work allows the middle-class to maintain its own images of self-sufficient, nuclear families, was not noted. Neither was the occlusion of these women as income producing workers. Neither were the contradictions between the witnesses' mythic images of women and of family and their understanding of 'citizen.' Such contradictions attest to the instability of the category 'citizen,' and to the continuing negotiation of its meanings" (Chock 1996, 6)

³⁷ In “America, ‘Fat,’ the Fetus,” Lauren Berlant (1997) traces what she takes to be a recent reformation of this historical link between maternity and citizenship to establish a national conception of the fetus as the new paradigm for citizenship. See also Bordo, *Unbearable Weight* and Carole Patemen, *The Sexual Contract*.

³⁸ Per Gutierrez: “In what has been called a demographic revolution, Latinos were 12.5 percent of the nation’s population in 2000, and are expected to comprise 25 percent of the U.S. population by 2050...Due to higher birthrates than the national average and continued immigration from Mexico, persons of Mexican origin represent the largest portion of the Latino population growth in the last thirty plus years” (2)

³⁹ Nevins also points to the preservation of boundaries as a key to maintaining a sense of unique, discrete national identity as a salient element of any immigration discussion, arguing “The dialectical relationship between the law and the modern, national territorial state serves to reinforce the tendency to analyze and to perceive social phenomena only within the limits of national boundaries, a tendency that very much informs thinking and practice on the question of unauthorized immigration. Thus, in the case of the United States, although the unauthorized migrant is very much part of a transnational society of which the United States is a part...the dominant view is to regard the illegal alien as someone whose supposed criminal activity (in violating immigration laws) is independent of the actions of people and institutions in the United States” (Nevins 176).

⁴⁰ Additionally, Schuck and Smith invoke the strains upon welfare programs obliquely, seeming to purposefully obscure the recipients of benefits; since undocumented immigrants are generally not eligible for aid, aid programs would be supporting citizen children of immigrants. By implying that it is the parents who benefit, the authors seem to be trying to sidestep the distastefulness of denying minimal provisions for education, shelter, food, and healthcare to children, envisioning that it is the parents (mothers) who would be punished by curtailing benefits, not children.

⁴¹ Immigration more broadly, of course, is of great bi-partisan concern, and the sorts of proposed legislation and speeches associated with immigration are much more varied. I am restricting discussion here, however, to birthright citizenship as it is the aspect of citizenship law and practice that most directly engages with women immigrants *as women* and particularly in reproductive terms.

⁴² I am focusing primarily on statements made in the Congressional Record related to birthright citizenship, as opposed to statements given by representatives or senators to the media. Speeches made in Congress are recorded explicitly for the sakes of accountability and posterity, so these ought not be dismissed as off-the-cuff remarks like those made on talk shows or campaign trails. These are statements that Congresspersons prepared specifically to make the strongest case for the changes they propose for the Constitution, and all associated hyperbole was presumably included because it was believed—or at least believed to make the most persuasive case.

⁴³ See also a sample of news reports on this method of obtaining greencard:
<http://www.npr.org/2013/01/26/170358985/investing-in-citizenship-for-the-rich-a-new-road-to-the-u-s>
http://usnews.nbcnews.com/_news/2013/04/28/17724530-money-cant-buy-love-but-it-can-open-the-door-to-us-citizenship?lite
<http://money.cnn.com/2012/06/11/news/economy/citizenship-foreign-investment/index.htm>

⁴⁴ See: <http://www.uscis.gov/green-card/green-card-through-job/green-card-through-investment> and <http://www.uscis.gov/working-united-states/permanent-workers/employment-based-immigration-fifth-preference-eb-5/eb-5-immigrant-investor>

⁴⁵ Of note, referring to immigrants as “illegals” is a common rhetorical tactic that links immigration to criminality and erodes the humanity of the subject in question. Among anti-immigration politicians and pundits, this shorthand terminology for undocumented immigrants is widespread.

⁴⁶ <http://cochiseguardian.tripod.com>

⁴⁷ http://cochiseguardian.tripod.com/NEWS/CochiseGoingBrokeAZ_020224.html

⁴⁸ <http://www.csmonitor.com/2002/0717/p01s02-ussc.html>

⁴⁹ The notion that immigrant women are hyper fertile or reckless in their childbearing, for instance, is not born out in research. In the early 2000s, for instance, studies found that Mexican women's birth rates ranged from 2.4 to 2.9 children per women compared to a rate of 2.1 in the United States, suggesting that the myth of hyperfertility may be more of a cultural artifact or convenient political weapon; the comparison of birth rates at the population level of Mexican/Latina immigrants and white American women is often flawed, moreover, by neglecting the age distribution of these populations with regard to peak reproductive years. These studies also indicate that immigrant women assimilate quickly in terms of matching birth rates of the average American woman (Chavez 90-95).

⁵⁰ Within Berlant's cultural machinery, of course, there are places where the image production falters. Dudziak and Volpp invoke imagery of borderlands, where the exact location of boundaries may be unclear, suggesting that these (legal) spaces "demarcate ideological spaces or gaps, holes in the imagining of America, where America is felt to be 'out of place,' contexts in which, in spite of American ideals of democracy and rights, violations of the law are routinized, such as in the space of the prison. The supposition that these spaces are exceptional, rather than the norm, enables the continued belief that 'the story of America is the story of the rule of law'" (Dudziak and Volpp 596). Spaces associated with illegal immigration represent just the kind of breakdown in the seeming rule of law that reveals it is not a breakdown at all, but a set of circumstances that is constructed and maintained for economic, ideological, and disciplinary reasons.

⁵¹ Cisneros writes that non-immigrant maternal bodies are often also reduced to reproductivity, marking women out as "producers of future citizen-subjects," which also contributes to the characterization of immigrant women as deviant and threatening by virtue of their ostensibly inferior reproduction (3). This attitude is certainly present on the Congressional floor as well, particularly when Mother's Day rolls around and representatives make it a point to reflect glowingly on the mothers of the nation. On May 9, 2012, for instance, Rep. Mike Kelly (R-Pa.) made a statement that invoked George Washington's ("father of the nation") love for his mother and listed the values mothers offer: "She is the life-giver, the caregiver, and the source of strength and guidance throughout her children's life. She wipes away the tears, she cleans the scrapes, and heals the hurts we all experience" (H2454). Clearly, the figure of mother he constructs emphasizes caregiving of children as opposed to preparation of children for adulthood. He closes by suggesting that mothers' contributions are represented primarily in their children, rather than in things they may do (as citizens) themselves: "Our nation must always value the work that mothers do and their incalculable contribution to our society. If we ever fail to recognize the work both inside and outside the home, then we begin to lose sight and the strength of our Nation. Without our moms, we fail to realize the promise within each of us, for they are our greatest supporters. They are central to our lives and vital to our success. Happy Mother's Day to every mother in America. We thank you, and we honor you for your invaluable service, endless love, and sacrifice." Kelly's sentiment is representative of virtually all such Mother's Day statements made in Congress, regardless of political stance, but it is certainly striking to see the sentimental picture of motherhood painted here in contrast with the longstanding Republican agendas that have made life much more difficult for poor and single mothers.

⁵² This is not to suggest that hostility to immigrant women based on fertility is unique to America; Luibheid's examination of Irish response to pregnant asylum-seeking women strongly parallels common U.S. response to Latina immigrants, for instance. She writes, "dominant discourses about asylum seeker women's pregnancy commonly conveyed beliefs and concerns about crime, welfare abuse, cynical exploitation, cultural 'dilution,' economic difficulties, and a crisis of national sovereignty...the circulation of images and discourses about asylum

seekers' childbearing constitutes an alternative uncensored mode of promoting racism and racial thinking that is integrally connected to nation building and works through women's bodies" (Luibheid 2004, 340). The denigration of immigrant women's reproduction is certainly based on racism, but I suggest the racism involved has its own temporal component of futurity, one that makes seemingly non-racist people susceptible to the xenophobic stance. It is not just that these women come from elsewhere, but that their children do not—their children now come from "here," wherever that may be, and change the social demographics and meanings associated with this place for the future.

⁵³ Mary Romero examines the effectiveness of a pro-family mantle taken up in anti-immigration activism in the case of Mothers Against Illegal Aliens (MAIA), in which mothers opposed immigration because of the cost to their own children in terms of education or public resources. "MAIA's framing an anti-immigration campaign within a mothering and care work discourse that defines Mexican immigrant mothers and their children as an economic and security threat to native-born families" (Romero 1361). The criminal threat narrative is reinforced by MAIA's offering of resources to "report illegals" and its linking of immigrants to sex offenders; moreover, the Department of Immigration being placed under the purview of the Department of Homeland Security legitimates discourses that construct immigrants as terrorists and criminals (Romero 1381-1388)

⁵⁴ I assert that there is a biased denial of citizenship happening because, as previously discussed, women's options for legally naturalizing tend to be far more limited than men's. The areas in which poorer women immigrants tend to work, for instance, have been categorically excluded in past immigration reforms, and women with children are more likely to be deemed potential public charges by immigration authorities. Women immigrants who work in agriculture and domestic services are also often unable to achieve employer sponsorship, which is perhaps an option for more white collar workers. Women, therefore, are often reliant on the sponsorship of a family member, and as previously noted, the waiting list for family reunification visas—the first step to legal naturalization—can be decades long.

⁵⁵ The persistence of the impression of hyperfertility may have much to do with a tendency to attribute behavior as somehow inherently cultural, a criticism of American cross-cultural theorization that has had great traction in feminist transnational work. With regard to immigrant women, popular books like Paul Ehrlich's *The Population Bomb* and *The Golden Door* created a basis for ongoing assertion of Mexican culture as "unusually pronatalist" (Chavez 81). This perception of cultural pronatalism to the south of the United States neatly obscures the nation's own racialized pronatalism and anxieties about so-called race suicide as somehow acultural or acceptable while normalizing U.S. reproductive rates as ideal or natural.

⁵⁶ While there is an ethical argument against instrumentalism of the child by a parent if this practice does occur, it is nonetheless the child who ultimately benefits from citizen status, not its mother. The child's citizenship will not be enough to hold her in the country, for instance, if deportation proceedings commence against her, and her child's citizenship will not qualify her for benefits limited to citizens. Ironically, a stronger case can be made that the mother's non-citizen status degrades the child's citizen status, since a child citizen can be effectively deported with its non-citizen parent without any legal recourse.

⁵⁷ Deal and his compatriots are seeking to establish the kind of citizenship conditions Shuck and Smith advocated, in other words, in which the moral or even basic survival claims of children born to non-citizens are perhaps credible but simply not the nation's problem.

⁵⁸ The fact that these legislators do not speak to what ought to be done with newly stateless children reflects on the potential problem with structuring citizenship status as a gateway to resource access. Are the basics of human welfare a human right or a citizenship right—or neither? At this point, resolving this question is perhaps not critical for citizenship theory because birthright citizenship remains intact as a minimal protection for children born in the United States—though it is no doubt extremely important for children brought to the United States by undocumented immigrant parents. It seems that the framers of the Birthright Citizenship Act recognize that they cannot wholesale undermine the system in which access is

tied to citizenship because the bill does not retroactively take back citizenship from children already born to undocumented parents. In reality, however, passage of the bill would force a confrontation with the issue of rights and resource access because eliminating birthright citizenship will not stop children from being born in the United States to undocumented parents.

⁵⁹ Here I am invoking historian Mae Ngai's term of "alien citizens," people who have formal citizen status but not the identity status that comes with full citizenship. Leti Volpp summarizes Ngai's work in *Impossible Subjects: Illegal Aliens and the Making of Modern America*, noting that Ngai's history demonstrates how Asian and Latino immigrants have long been constructed as "illegitimate, criminal, and unassimilable," all of which helped to establish these immigrants as alien citizens (1597).

⁶⁰ The flip side of the discourse delegitimizing children of immigrants and immigrant mothers is a further entrenchment of mandates for white women citizens to reproduce more. The threat of statelessness created by attacks on birthright citizenship has a disciplinary impact upon citizens whose status is seemingly not questioned. As the citizen's other, the stateless "serve the state by embodying its absence, by providing frightening models of the vulnerability of those who lack sufficient awe of the state. The stateless serve the state by signaling who will not be entitled to its protection, and throwing fear into the rest of us" (Kerber 2009, 107). It is not surprising, then, that within the discourses of illegal aliens and anchor babies are implicit and explicit commands for citizen women, particularly white citizen women, to fight against the demographic shift if they want to continue to be regarded as true citizens themselves. Chavez documents a 2001 *Foreign Policy* article entitled "Wanted: More Babies. Why the end of the population explosion is a mixed blessing," illustrated with a white, blue-eyed baby, as well as a Fox News story in 2006 with "John Gibson exhorting viewers to 'Do your duty. Make more babies' in response to the population projections indicating that half of all US children under five are minorities, with Hispanic children in the lead, neatly dividing American's of minority backgrounds from 'real' white Americans/Fox viewers" (Chavez 87). In interviews with citizens opposed to liberal immigration reforms, respondents talked about being "beaten at the cradle" by hyperfertile immigrant women (Jacobson 652). Last year, *New York Times* op-ed columnist Ross Douthat lamented the decline in American birth rates; in his piece "More Babies, Please," the solution of increasing population through immigration was not presented as viable, nor were extensions of greater material support to mothers significantly promoted. Rather, Douthat invokes futurity to chastise American (women's) decadence as the source of declining birthrates: "It's a spirit that privileges the present over the future, chooses stagnation over innovation, prefers what already exists over what might be. It embraces the comforts and pleasures of modernity, while shrugging off the basic sacrifices that built our civilization in the first place."

⁶¹ Nevins also echoes this sentiment: "There has clearly long been fertile ground for nativist sentiment in the United States. Nativism is not simply anti-immigrant sentiment, but is opposition to socio-cultural difference and thus involves rejection of internal 'minorities'—who allegedly threaten, in this case, the American way of life—as well as 'foreigners'" (122). Interestingly, women who choose not to become parents may become figured as accomplices of illegal aliens as well. A 2006 Missouri legislative panel linked illegal immigration to the supposed shortage of American workers created by the availability of abortion, a sentiment also presented in Congress by Republican Majority Leader Tom DeLay in 2004 (Cisneros 10). "This discourse actively reinforces a national compulsory maternity; reproduction of healthy fetus-citizens is essential to the well-being of the nation, in this case in terms of the prevention of the perceived threat to national security and identity posed by illegal immigration" (Cisneros 11).

Chapter 4

Lesbian Motherhood and the Right to Parent

Among the most deeply rooted conceptions of the citizen is the citizen as parent. In having children, the citizen not only contributes to the continuation of the nation but also accepts the obligation and responsibilities for raising those children, who themselves become full citizens. By procreating, the citizen establishes himself or herself as one with a stake in the game, so to speak, a vested interest in the nation's future that stretches beyond his own lifetime. The conception of the parent as idealized citizen, essential to the success of democracy, dates back at least to the Enlightenment, with John Locke and Jean-Jacques Rousseau among the many political thinkers insisting that parenting and properly raising future citizens is among the primary obligations a citizen has to his state. As discussed in Chapter 2, this reproductive obligation was for a long time the only means by which a woman could claim a sort of second-class citizenship, and it became a significant basis for suffragists' demands for full enfranchisement. The centrality of the citizen-parent is reflected still in virtually every sphere of contemporary U.S. politics; debates around social and economic policy are commonly rooted in appeals to parents to think of their children's futures or in claims that the needs of families must be addressed first and foremost for the nation's stability.

If the citizen-parent is an ideal, endowed with the tremendous responsibility of creating the next generation of desired citizens, then a right to be a parent must also be an inherent and essential aspect of citizenship. This conception of the citizen also implies a failed or unfulfilled obligation on the part of non-parents. To be a non-parent, however, is much more fraught a condition for women, who are already associated with reproduction,

biology, nurturing, and the so-called private sphere far more than men, and women—at least more socially privileged women in terms of race or class—may be judged or at least questioned much more harshly than men when they do not have children.¹ In some cases, as this chapter examines, not bearing children may even go so far as to limit a woman's rights to claim the full protections and privileges of citizenship that mothers and fathers may unquestionably rely upon.

The right to procreate, to parent a child, has been enshrined in U.S. law as fundamental to meaningful citizenship. A commonly cited articulation of this right was tangled up in the United States' eugenic policies. In *Skinner v. Oklahoma* (1942), the Supreme Court ruled that compulsory sterilization of those convicted of crimes was unconstitutional; the right to procreate is protected by the Fourteenth Amendment.² The State of Oklahoma had implemented eugenic policies targeting criminals as unfit to reproduce, though not all classes of crime entailed this punishment. Jack Skinner was to be sterilized, however, based on a record of stealing chickens and two armed robberies. In the majority opinion, Justice William Douglas wrote,

We are dealing here with legislation which involves one of the basic civil rights of man. Marriage and procreation are fundamental to the very existence and survival of the race. The power to sterilize, if exercised, may have subtle, far-reaching and devastating effects. In evil or reckless hands it can cause races or types which are inimical to the dominant group to wither and disappear. There is no redemption for the individual whom the law touches. Any experiment which the State conducts is to his irreparable injury. He is forever deprived of a basic liberty.³

Of course, the decision was limited to practices of punitive sterilization, which had the effect of not truly overturning *Buck v. Bell*, the 1927 case that upheld a state's right to sterilize ostensibly unfit individuals. The decision, in fact, takes pains to distinguish the case of Jack Skinner from that of Carrie Buck and is notably silent with regard to the far

more widespread practices and policies that targeted women for sterilization. In a concurring opinion, Justice Stone comments with regard to *Buck v. Bell*, “Undoubtedly a state may, after appropriate inquiry, constitutionally interfere with the personal liberty of the individual to prevent the transmission by inheritance of his socially injurious tendencies,” subtly insisting that such social tendencies are genetically transmitted while also previously stating that science has not ascertained criminal tendencies are inheritable. The issue in *Skinner*, as it emerges in the ruling, turns not on a state’s right to sterilize undesirables so much as the uneven use of sterilization to punish different kinds of thieves, for instance. An embezzler, under the Oklahoma law, would not be subjected to the same punishment. This discrimination, Douglas wrote, was the problem: “When the law lays an unequal hand on those who have committed intrinsically the same quality of offense and sterilizes one and not the other, it has made as invidious a discrimination as if it had selected a particular race or nationality for oppressive treatment.”

Nonetheless, it is to *Skinner* that lawyers, judges, and scholars often turn to insist upon a fundamental right to procreation. This right has become more complicated, of course, as reproductive technologies have emerged and family structures in the United States have evolved from the strict nuclear man-woman-children model. States have enacted many laws, for instance, that protect the procreative and parental rights of (heteronormative) couples undergoing assisted reproductive technologies and delimit those rights for individuals donating sperm or eggs or acting as surrogates. In cases of divorce or separation, the rights of parents are guided primarily by biological ties to their children and interpretations of the best interests of the child. In general, these laws seek

to minimize harm while protecting not only the right to be a parent to one's child, but also the perceived right of a child to have two parents.

The insistence upon the institution of marriage as deserving special privileges from the state is based largely upon the premise that married couples will reproduce and that the state has an interest in fostering the best situations for its next generation of citizens. The citizen who does not marry and reproduce potentially can be rendered as lacking in commitment to the project of citizenship. In *Democratic Anxieties: Same-Sex Marriage, Death, and Citizenship*, political scientist Mario Feit suggests that this attitude, persistent since the Enlightenment, is at least implicit in resistance to same-sex marriage today, with opponents insisting that “marriage for reproduction indicates heroic and selfless conduct as citizens, whereas marriage out of mere love (or affirmation of that love) is selfish, that is, counter to citizenship” (2). From this perspective, same-sex marriage appears as directly threatening the state's continuation. Tracing back to Rousseau, Feit further suggests that the role of citizen-parent is obligatory beyond the duty to create and raise the next generation, but in fact represents “endorsement of the moral and political order...citizens can only be expected to affirm what is good. Thus, not only is voluntary reproduction a sign that citizens affirm the political order, but that their political society deserves the affirmation of its legitimacy” (47-48). Such an endorsement is widely accepted as an explicitly heteronormative project; same-sex couples are presumed to be non-reproductive in this framework. As parents, gay and lesbian couples are marked as unnatural for their use of reproductive technologies and suspect in their contributions to the future citizenry, “depicted as inducting their children into sin in such a way that their children do not even recognize it as sin...[leading to] fear

that these parents' love will lead their children to accept that which should not be accepted. Maternal love then becomes not domesticating and instructive, but seductive" (Phelan 64).

Where family and custody laws are commonly lacking, not surprisingly, is when the parents in question are a same-sex couple. Custody disputes for lesbian couples can often be particularly fraught because often one mother is both the biological and birth mother of a child whereas the second mother, legally, may not be recognized as a mother at all.⁴ Lesbian mothers who do not give birth to their children are commonly understood by the law as unrelated third parties; without the protections of marriage, such women are left even more vulnerable. Even as technologies have complicated the meaning of the word *parent*, lesbian co-mothers are often exempted from that category regardless of their relationship with their children.

When courts adjudicate custody conflicts, they are doing much more than deciding on schedules of visitation or allocations of child support. Custody cases bring the family explicitly into the realm of the law and offer the family up for court sanction or rejection. "For all of their recent ideological placement as 'private,' family and kinship structures have always been both constitutive of political ones and actively regulated by political authority," such that family relations are and always have been impinged upon by aspects of the state, often when families interact with the legal system (Phelan 65). Particularly in cases where several levels of appeal are made, these family law/custody cases cannot be understood solely as disposing of individuals' conflicts but are in fact establishing the precedents upon which future conflicts will be resolved. The courts that rule on custody, therefore, are simultaneously doing the work of stabilizing the meanings

of “parent” or “family” in the context of social change that has made these terms ambiguous. When the courts determine (or refute) that a mother is in fact a stranger to her child, or that biology is paramount in establishing standing, or that the best interests of a child are served by models and institutions of heteronormativity, these courts are also reifying or recomposing discourses about what kinds of families—with all the futurity they represent—can or ought to be integrated into the national fabric.

Complicated Kinships

The state-to-state prohibition or allowance of same-sex marriage and the increasing numbers of families headed by gay and lesbian couples has contributed to greater legal intervention and scrutiny into family life as these couples have sought various kinds of recourse in court. According to the 2008 American Community Survey and the 2000 Census, of the estimated 564,753 same-sex couples in the United States, 30 percent of the lesbian couples and 17 percent of the gay male couples are raising children (Gartrell et al 572). These families are often denigrated by right-wing political and media figures who insist that the traditional family (nuclear and heterosexual) is under attack. Same-sex headed families are still accused of being dysfunctional or degenerate, despite ample evidence to the contrary. Indeed, “Regardless of whether researchers have studied the offspring of divorced lesbian and gay parents or those born to lesbian or gay parents...children or adolescents...whether investigators have examined sexual identity, self-esteem, adjustment, or qualities of social relationships...In study after study, the offspring of lesbian and gay parents have been found to be at least as well adjusted overall as those of other parents” (Patterson 732). Rather than developmental problems,

in fact, studies have found that children raised by lesbian mothers tend to be more emotionally developed, behaving less aggressively and more cooperatively with their peers than the children of heterosexual parents, whose children also have higher rates of psychiatric referrals (Meezan and Rauch 103).

Nonetheless, spurious claims about the dangers of same-sex parented families persist and are often deployed, at least implicitly, in arguments against same-sex marriage, with the suggestion that promotion of same-sex headed families is a latent social ill posed by extension of marriage rights. In reality, for many same-sex couples in many states, being denied the right to marry has the effect of dramatically undermining their right to rear children and severing children from their parents.⁵ The right to parent, tied up in expectations of heteronormativity, is unstable for same-sex couples. Shane Phelan suggests that gay and lesbian families “are bricolages of existing elements from both queer cultures and heterosexual family cultures...[and] must be examined...for their implications for citizenship” (72). When these families enter into legal spaces, however, depending on geographic location, the queer or heterosexual cultural components that can be recognized and validated shift dramatically, such that many non-traditional families, including “lesbian coparent families...have no recourse to extant familial categories. The identity of the nonbirthmother must somehow be created and articulated within a familial truth regime designed to suppress all nonconformity” (Sullivan 231). Lesbian mothers who lack a direct birth and/or biological tie with their children often find themselves in a legal void when seeking court imprimatur of their parental status or custody claims.⁶ The law, by and large, simply does not recognize such parents as parents, regardless of their role in their children’s lives; they have no more standing generally than a straight

woman's boyfriend (non-father) would in seeking custody or visitation (Chambers 314). A birth mother is guaranteed all the rights and protections accorded to a parent; her citizenship, in a sense, is enhanced by procreation, and she finds she can exert her rights to limit access to her child as she sees fit. A non-reproductive non-birth mother has little claim to such rights at all. The value of her citizenship is thus twice constrained, by her sexuality and her non-reproductive status.

Even in circumstances where a couple ostensibly does everything possible/legally permitted to extend parental rights or protect a non-birth mother's standing, they are still faced with legal hurdles and expenses that do not burden heterosexual couples—and often these efforts will not ultimately stand up in the face of a custody dispute anyway. One of the cases reviewed below, *In re Mullen*, clearly demonstrates that even naming the non-birth mother as a co-parent in legal documents will not necessarily suffice.⁷ When couples create wills, co-parenting agreements, or powers of attorney for the establishment of the non-birth mother as a parent, they often do not realize that courts may not recognize or honor these documents as valid should a custody dispute arise (Holtzman 370-371).

When a lesbian couple employs assisted reproductive technology (ART) to have a child, the non-birth mother is not automatically afforded parental rights the way a heterosexual couple is. To be recognized as a parent, she would need to legally adopt her child, assuming second-parent adoption is even available.⁸ Though second-parent adoption is a practice that is increasingly employed in more progressive courts, such adoptions are often at the discretion of the presiding judge without the foundation of a legislative statute or legal precedent. Effectively, this means that in the majority of states

where there is no state Supreme Court ruling that explicitly affirms the legality of second-parent adoptions, each judge is free to decide for him or herself whether the process is valid.⁹ Therefore, “Outside of Vermont, Massachusetts, and New York, no one really knows if any given second-parent adoption will withstand a court challenge” (Dalton 213).

Certainly the expansion of second-parent adoption is better than the legal dead end that commonly persists for lesbian non-birth mothers, but it is far from ideal. As queer activist Terry Boggis suggests:

[S]ome of us in the LGBT community question how jubilant we should be at being granted *the right to adopt our own kids*, a process that is time-consuming, intrusive, and *costly*... Ironically and unfortunately, courts in localities where second-parent adoption is permitted are starting to use the fact that parents have not pursued second-parent adoption as grounds for dismissing custody claims when gay couples break up. (179)

A study of second-parent adoption in California revealed that lesbian non-birth mothers who did pursue adoption were burdened not only by the costs but also by the fear and vulnerability of remaining in legal limbo to their children for the ten months the adoption process required; if anything happened in the meantime, they would have no recourse to their children. “[T]hese parents reported that they relied upon considerable resources...to negotiate the second-parent adoption system successfully. These relatively high financial and emotional costs work to limit the number of lesbian and gay parents either willing or able to use the second-parent adoption procedure to protect their families,” a fact which makes Boggis’s assertion that courts are now insisting on pursuit of adoption in custody cases all the more preposterous (Dalton 215).

Given the limitations of second-parent adoption and legal recognitions for non-biological parents, it is in fact very common for non-birth mothers to be ruled as legal

strangers to their children in custody cases. In these cases, the law is doing violence not only to the disavowed mother, but also to the very possibility of a non-traditional family. Where a family does not coincide with the heteronormative, nuclear model, it is subject to dissolution that far exceeds the kinds of dissolution a conventional straight family would face.¹⁰ It is in this sense that I contend the courts dispensing with these custody cases are engaging in a project of cultural eugenics, quietly endorsing and encouraging some kinds of reproduction at the expense or discouragement of others, indirectly insisting upon the exercise of reproductive capacity as the marker for women's full status as citizens, and subtly reinforcing the vision of the "American family" strictly in male/female terms. What is more, within families, the construction of one mother as not really a mother, a stranger masquerading as a parent, has the potential to damage both the relationships between partners and between parents and children. Queer theorist Maureen Sullivan suggests that for lesbians who become (biological/birth) mothers, many "often will experience social respectability of legitimacy for the first time on the basis of her biological maternal status, which is more culturally acceptable than her lesbian status precisely because *she* is presumed *to be* a heterosexual mother" (233).¹¹ Her partner, on the other hand, often discovers that the perception of herself within the social order can be destabilized. According to Sullivan, she is often caught in the bind of not knowing quite how to present or name her relationship with her child outside the family circle, particularly given that she typically has no true legal link to her child. This vulnerability may be amplified, even inadvertently, research suggests, in that "some biological mothers secretly feel that their role is in fact more primary...[the biological mother] may also believe she has a greater say in parenting decisions...[and] given that many nonbiological

mothers lack a formal, recognized relationship to their children, such beliefs may have negative consequences should couples split up” (Goldberg and Perry-Jenkins 313).

The embeddedness of what Dorothy Smith calls the “Standard North American Family,” or SNAF, which insists upon the heteronormative order and designates SNAF-deviant families as defective (D. Smith 1993), operates even in instances where courts seek to be more progressive. Even in cases where a lesbian non-birth mother succeeds in her custody suit against an ex-partner (or achieves court acknowledgment through some sort of uncontested joint custody order), the insistence on the heteronormative family model persists, often leading courts to analogize her to a father in order to recognize or validate her rights.¹² The legal reasoning, explored further below, employs a sort of sex discrimination framework, in which the non-birth mother is understood to be claiming that but for being a woman, she would have the standing of a man to be recognized as a parent.¹³ Still, the non-birth mother’s parental rights remain contingent upon proving her resemblance to a father figure rather than on the basis of her own conduct in establishing a family and forming relationships with her children.¹⁴

For most custody cases, establishing standing as a parent (or lack thereof) is the beginning and the end of the case, and for non-birth mothers, lack of standing means they are legal strangers to their children. Most states rely almost entirely on a traditional conception of parenthood: a birth/biological mother and a biological father are the only individuals who can be considered parents. For this reason, in lesbian custody disputes, the cases are very often dismissed before any best interest of the child argument is considered (Dalton 205, Bernstein 434). The rejection of a non-birth mother as a parent is in keeping with patriarchal mores, such that “In a patriarchal society, a non-biological

mother may be viewed as lesser than or not a real mother, as motherhood is in the main associated with biology and blood connection” (Brown and Perlesz 456). The mothering of the non-reproductive mother is disposed of, in the discourse of law, as illegible, if not illegitimate, perhaps equivalent to the caregiving of a nanny, but never arising to the level of parenthood. It is not yet clear, moreover, what the expansion of same-sex marriage rights will mean for parental and custody rights, particularly in states that remain socially hostile to marriage equality; that is to say, marriage rights may not immediately or unequivocally translate into parental rights. A same-sex spouse may be regarded under the law as a step-parent to a child that exists prior to the formal marriage, a situation that would typically require formal adoption processes before a parentage/custody claim could be made. Same-sex parents could also potentially be vulnerable to parentage or custody challenges from sperm donors, as happened in *In re Mullen*, discussed later in this chapter. Furthermore, because custody and parental rights laws vary from state-to-state, something like a federal marriage equality law would likely not function as a remedy for inequality problems in the family court systems at the state level.¹⁵

At this point in contemporary family law, family sociologist Melissa Holtzman’s research indicates that when judges emphasize the common standard of parental rights, custody outcomes favor only biological parents even to the extent of excluding or deeming invalid co-parenting agreements or other legal documents enacted by same-sex couples; if the best interests of the child are taken into account, however, judges are more likely to favor preserving the parent-child relationship for the non-biological/non-birth parent (378-379). Sadly for many non-birth mothers, birth mothers very often are able to successfully deploy the legal discourses prohibiting same-sex marriage, barring (second-

parent) adoption, and invalidating same-sex headed families in conjunction with traditional norms of parentage to prevent sharing custody or allowing visitation for their ex-partners, regardless of the harm done to the children by terminating the parental relationship.¹⁶ This legal strategy is frequently rewarded by judges. Indeed, even if the best interests of the child are raised by judges' rulings, "judges generally used societal definitions of sex and gender and/or marriage, parentage, and adoption statutes to dismiss the focus on the child" in cases where the nonbiological parent was ultimately denied custody (Holtzman 380). In effect, this common thread of judicial discourse functions to reify the heteronormative family model and reject the realities of parentage within same-sex couples.

Cases Up Close: Three Custody Disputes

If the right to parent and the protection of privacy as a parent is fundamental to citizenship for heterosexuals, then the disposition of custody cases for lesbian co-mothers is a critical aspect of citizenship analysis. Is there something fundamentally different about the quality of one's citizenship when reproduction and sexuality collide? I've selected the cases examined in detail here for a number of reasons. First, they have all been decided fairly recently, and they all represent states where same-sex marriage was not (yet) an option. All three of these cases cycled through lower courts and up to their states' Supreme Courts, which means that these rulings have great power of precedent. These states vary in the options available to gay male and lesbian couples that have or want to have children, but none of them provide for second-parent adoption. The women involved in these cases have similarities in their stories; the partners decided to have

children as a couple and pursued ART to fulfill that wish. In each case, when the relationship ended, the birth mother employed laws that discriminate against or limit the rights of lesbians and gay men to prevent her ex-partner from sharing custody. The issues of standing and, to some extent, the best interests of the children are at the core of each case. For all their similarities, however, the outcomes are markedly different and rely on distinct courses of reasoning. The first case, from Ohio, involves a lesbian couple in which one partner has no birth or biological tie to the child in question; the issue of standing takes prevalence in this case. The second case, from Florida, is unique because one mother is the birth mother, while the other is the biological mother, requiring the court to parse out standing with regard to the state's ART laws as well as consider the issue of sex discrimination. The third case, from Kansas, considers not only the equivalency between a lesbian co-mother and a father, but also employs the best interests of the child standard. In all three, the parental rights (ostensibly a fundamental component of meaningful citizenship) of the non-birth mother partners are constrained by reproductive status, their resemblance to fathers, and the courts' allegiance and insistence upon heteronormative familial models.

In re Mullen, etc., State of Ohio, 2008-2011

Michele Hobbs and Kelly Mullen had been in a relationship for three years when Mullen pursued having a baby. Hobbs introduced Mullen to a friend, Scott Liming, who became their sperm donor, and Mullen underwent in vitro fertilization to become pregnant. (At the time of the sperm donation, Liming signed a contract relinquishing all parental rights and waiving any right to pursue custody or visitation in the future.) Mullen

did become pregnant, and Mullen and Hobbs welcomed a daughter, Lucy, in 2005, at which point the couple had been together for over five years. At every step of the way, Hobbs was at Mullen's side, sharing the costs of the in vitro process and pregnancy, attending the prenatal appointments, and supporting her through the birth. Though the baby's official birth certificate, with spaces only for "mother" and "father," indicated Scott Liming's paternity, Mullen and Hobbs created their own ceremonial birth certificate indicating that this child in fact had two loving mothers. After their baby was born, Mullen and Hobbs worked with an attorney to enact a new will for Mullen naming Hobbs as their child's guardian, a health care power of attorney and a durable power of attorney designating Hobbs as a person granted decision-making powers for the baby. Though these documents neither required nor typically contained such language, in each, Mullen inserted the statement that she considered Hobbs "to be [her] child's co-parent in every way," an inclusion which, according to their attorney, was intended to explicate and safeguard Hobbs's status in a state with very few viable methods for recognizing two-mother families.

Two years later, however, Mullen and Hobbs's relationship had deteriorated, and the couple split, with Mullen taking their daughter with her and refusing Hobbs any further access. Hobbs sued for shared custody, and a magistrate in the juvenile county court ruled in her favor, deciding that by her co-parenting conduct, Mullen had essentially relinquished partial custody of the child to Hobbs, in much the same way that an unmarried woman automatically does so to the father of her child in a straight relationship. The magistrate further invoked the best interests of the child standard to award partial custody and visitation. This decision, however, was reversed on appeal to

the juvenile court, which ruled in Mullen's favor, finding that she and potentially Scott Liming were the sole parents to Lucy Mullen, and Hobbs was (legally) no more than a stranger to the child. In 2009, Hobbs's appeal of the juvenile court ruling was heard by the Court of Appeals, First Appellate District of Ohio; the juvenile court ruling was upheld. Hobbs appealed again, to Ohio's Supreme Court. Four years after losing Lucy to her ex-partner, the Supreme Court decision came down: the juvenile court and appellate rulings would stand, and Hobbs, as a nonparent, had no standing or entitlement to any sort of custody or visitation.¹⁷

This case traversed the Ohio court system over four years, through several rounds of appeal, and with some notable additional complexity introduced by the presence of Scott Liming and his petitions for custody as well. The layers of judicial reasoning (particularly the evidence that is deemed relevant or irrelevant) that become evident over the course of the case's disposition are illuminating not only in terms of the vagaries of law where same-sex couples are involved, but also in its implications for lesbian women's rights where motherhood is invoked.

In Hobbs's original suit with the Hamilton County Juvenile Court, the presiding magistrate found for her, ruling for visitation and a hearing to establish the terms of shared custody for Lucy.¹⁸ At this point, Scott Liming, who had become friends with Mullen and begun visiting Lucy, also filed petition for custody and, despite having been introduced to Mullen by Hobbs, testified on Mullen's behalf. Interestingly, in the original suit, the Magistrate emphasizes evidence and testimony that is not referenced in the later appeals decisions.

Issues of documentation were handled differently, for instance. The Magistrate ruling notes that not only did Mullen intentionally add the statement to her will and the powers of attorney calling Hobbs her “co-parent in every way,” but that Hobbs also signed in vitro-related consent forms as Mullen’s partner and a participant to the procedure. While Mullen claimed that the original understanding had always been that she would be Lucy’s only mother and Hobbs “was merely assisting her in fulfilling her dream of having a child,” the Magistrate found that Hobbs’s clear participation in the in vitro process, including securing a sperm donor, and her standing evidenced in the subsequent legal documents drafted, “demonstrates that Ms. Hobbs was playing a much more active role in the in vitro process than merely that of a supportive girlfriend.” In subsequent appeals, though the legal documents had to be considered, no mention was made of the informed consent forms indicating Hobbs as a partner and participant.

The Magistrate was also unconvinced by Mullen and Liming’s testimony that the plan for Lucy had always been to have one mother and *one father* and “there was never an intention for [Hobbs] to be a parent to Lucy;” this testimony, despite the fact that Liming explicitly waived all parental claims with his donation and clear evidence that Mullen did in fact think of and act like Hobbs was Lucy’s mother before and after her birth. Hobbs’s account was bolstered by testimony of close friends who had spent considerable time with the couple, even vacationing with them, and the friends had sought out Mullen and Hobbs’s advice on co-parenting. A local city councilwoman who had worked with Mullen and Hobbs was another witness (among several others) who testified that the couple had acted as equal co-parents to Lucy. Hobbs had undisputedly cared for Lucy as a parent, and Lucy called her “momma.” The Magistrate gave

significant credence to these witnesses, none of which were mentioned in the subsequent appeals rulings, as well as to the legal documents signed before and after the baby's birth, essentially focusing on actions in their contemporaneous context rather than on Mullen's reframing of her choices and behavior after the couple split.

Mullen and Liming gave testimony intended to undermine Hobbs's fitness and role as a mother. Liming, for instance repeatedly insisted that Lucy was always intended to have a mother and a father, not two mothers; Mullen painted Hobbs as unfit and careless, claiming that she continued to go out at night and socialize, that she was once furious when asked to stay home when Lucy was sick, and that she was more interested in showing the child off to others than actually acting as a parent. None of this, however, seemed to strike the Magistrate as any more than self-serving testimony that did not reflect earlier actions, with the judge ruling that the witness testimony and "documents created around the time of Lucy's birth are of more probative value than statements made now that the parties have separated and become engaged in a dispute over Lucy."¹⁹ The appeals courts, however, would ultimately find the exact opposite: the only relevance of the purported custody-extending documents, the will and powers-of-attorney, Mullen and Hobbs had enacted were their revocation.

In his conclusion, the Magistrate invoked the best interests of the child standard, apparently satisfied that Mullen's actions had amounted to a partial relinquishment of her sole custody rights to Hobbs, particularly in the state context which provided no possibility for second-parent adoption. He further distinguished the case from *In Re Bonfield*, which would become a major point in subsequent appeals; the Bonfield case had involved two lesbian partners who were still together and seeking protection as co-

parents. They sought the court's sanction of their shared custody agreement in the absence of any true shared parenting option. The Magistrate contends, "The legal mother in Bonfield was seeking to relinquish partial custody at the time she filed the petition for shared parenting. The legal mother in this case sought to relinquish partial custody in the period immediately before and after Lucy's birth. The timing of the relinquishment is not as important as the fact that such a relinquishment occurred." In other words, Mullen's second thoughts were not enough to undo the obligations her actions had created. The Magistrate even went so far as to cast doubt on the truthfulness of Mullen's and Liming's testimonies, pointing out that their accounts did not at all reflect their actions at the time Lucy was conceived and born. The Magistrate ordered Hobbs's visitation order continued and a hearing (assuming his ruling stood) to determine the schedule for shared custody. On appeal to the county Juvenile Court, the Magistrate was entirely overturned.²⁰

Interestingly, the Juvenile Court first focused on Liming in its decision. Liming had filed for both sole custody and shared custody with Mullen, despite having waived all parental rights. His friendship with Mullen had grown, however, and she had allowed him visitation with Lucy. The court began by splitting hairs between artificial insemination, for which Ohio law held that a donor had no paternal rights, and in vitro fertilization, for which there is no law regarding a sperm donor's father status. Liming, the court noted, referred to himself in his complaint as Lucy's natural or biological father, and by so staking out his paternity and filing a formal Acknowledgement of Paternity, he could be designated Lucy's natural father with no further analysis. His waiver of parental rights could be repudiated by Mullen at will, and she filed an affidavit to that effect with the court. The court therefore found that Liming is the "legal, natural, biological father of the

child with potential full custodial rights equal to the mother.” At least for Liming, should Mullen change her mind about allowing him contact with Lucy, he will have this legal ruling to fall back on. I detail the treatment of Liming here because it is important to bear in mind the validation of parental rights available to him as a biological parent that would ultimately be denied to Hobbs. In its reasoning, the Juvenile court disregarded evidence that Hobbs had always been intended to be a mother to Lucy and explicitly favored the father over a second mother or even a female father figure. The sperm donor agreement in fact included a clause that would allow Liming to seek custody only if “the child is no longer in the custody of [recipient] or [recipient’s] partner, Michele Hobbs.” The court noted that Liming had been a presence in Lucy’s life since birth; the fact that he had moved to Cincinnati to be closer to her and was allowed visitation was put forth as compelling evidence that he had established a parental relationship beyond simple biology. The fact that Hobbs had also established such a relationship, providing daily care and living with Lucy, however, did nothing to establish any such legal standing for her. In a sense, Hobbs was placed in the position of a father who had sought assisted reproductive technology with his partner and whose parental rights were severed in favor of the sperm donor—the exact situation that laws regarding parental rights and sperm or ova donation everywhere have sought to avoid.

The Juvenile Court ruling in general seems markedly more hostile to Hobbs’s petition than the previous Magistrate court. Noting that the state does not recognize any de facto or psychological parent arguments, the court found that “Ohio law does not provide for two same sex parents to both be considered as parents as under the circumstances in this case, even if the two persons agree. And also a grandparent,

steparent or any other person cannot gain the legal status of ‘parent,’” thus characterizing Hobbs not as a mother, but as an intrusive relative or stranger. It is important to note that the Juvenile Court decision regards custody as a zero-sum proposition. Either Mullen has it in full or she relinquishes it in full where it comes to Hobbs; though, of course, this is not so with Liming as a father, who is presumed to automatically have a share in custody. With this perspective, Hobbs becomes not a parent seeking shared or partial custody and access to her child, but an interloper to the Mullen-Liming family, seeking to take Lucy away from them.

The Juvenile Court acknowledges the evidence of Mullen and Hobbs’s parenting relationship: powers of attorney, wills, financing for in vitro fertilization, ceremonial birth certificate, and so on. It does not, however, make any mention of the witnesses for Hobbs, only of those for Mullen, which included her parents, who all claimed that there had never been any intent between the women to co-mother Lucy. The court emphasizes Mullen’s testimony over Hobbs’s as well, indicating a clear preference for the word of the indisputable natural mother over that of an undefined co-mother. With regard to the legal documents, the court focuses on their revocability rather than their content or the indication of intent therein; of course, this is in keeping with the view that no shared parenting agreement is even a possibility under Ohio law. Rather, the Juvenile Court suggests that the drafting of the wills and powers of attorney reveal “the parties’ knowledge that the mother, as the legal parent, had legal rights of custody care and control over the child that were superior to the petitioner,” obtusely ignoring that the very purpose of those documents had been to mitigate that superior right, a fact which was corroborated by the testimony of the attorney who drafted the documents for the couple.

Going further, the Juvenile Court finds that the fact Hobbs did not draft reciprocal powers of attorney for Mullen as evidence that she knew all along that Mullen retained all parental and custody rights to the child. In other words, the Juvenile Court seems to fault her for not creating legal documents giving away parental/custodial privileges that the court denies she could have ever held in the first place. After all this, without irony, the Juvenile Court suggests that same-sex couples in Ohio “may feel compelled to execute such documents and add language that they consider each other as a co parent in every way”—though the decision does not directly acknowledge that this was exactly what Mullen did—“But that addition does not change the revocability of those documents. These documents do not really protect them if the couple separates.” The only solution, the court opines, is for same-sex couples to pursue a Bonfield-style agreement, despite the fact that these shared custody agreements are accepted and enforced only at the discretion of the Juvenile Court, suggesting that in fact there is no certain way for a same-sex couple to reliably or unequivocally legalize their parental status. Mullen’s apparent refusal to sign a Bonfield agreement and her subsequent revocation of the powers of attorney after the split, therefore, satisfied the Juvenile Court that all actions to contrary, she never relinquished any share of custody or parentage to Hobbs. While the Juvenile Court does not acknowledge as much, it clearly finds that the parental rights of a natural mother cannot be impinged by a same-sex partner as they are by an opposite-sex partner, even absent marriage, no matter how much or how long she acts as a co-parent.

Hobbs then appealed to the First Appellate District of Ohio, which ultimately ruled in Mullen’s favor in a notably brief decision, just over six short pages.²¹ In this decision, Hobbs is referred to as Mullen’s “life partner” and an acknowledged presence in

Lucy's life. The Appellate Court agrees that there "is strong evidence that Mullen had intended to give Hobbs shared custody of Lucy, but we are not persuaded that the trial court erred." The Appellate Court does go on to discuss the significance of the Bonfield case, which becomes more complicated upon appeal to the Ohio Supreme Court, arguing that relinquishment of partial custodial rights need not be written into a Bonfield agreement, that one's actions could potentially amount to an establishment of shared custody that could not be revoked. However, in this case, the Appellate Court found that Mullen's knowledge of the existence of Bonfield agreements and her refusal to sign one effectively undermined any custodial rights extension/sharing her conduct may have implied or even temporarily established. In conclusion, the Appellate Court at least seems sympathetic to Hobbs: "We do not doubt that Hobbs bonded with Lucy. The record is replete with evidence that Hobbs loves this little girl. But the trial court did not err." The appellate ruling does not engage at all with the matter of Lucy's well-being; only Hobbs's standing is at issue, and ultimately she has none, preventing the introduction of any further arguments about the best interest of the child.

The Ohio Supreme Court concurred with the Appellate Court in 2011. Again, the Supreme Court did not engage with or only vaguely referenced evidence that was significant in the original Magistrate ruling. Far greater weight was given again to the testimony of Liming and Mullen and their unnamed witnesses. In the Supreme Court ruling's factual background narrative, the framing of events is significant. Hobbs and Mullen, in this account, had been living together three years when Mullen, and apparently only Mullen, "expressed a desire to have a child." Hobbs's desires in this regard are not made explicit, though she did in fact secure the sperm donor and assist financially with

the in vitro process. The Supreme Court further indicates that Hobbs was not a party to the sperm donation contract, though she was, of course, referenced in it as having superior custodial claims to Liming; the assertion that she was not at all related to the contract seems intended to imply that Hobbs was only a disinterested third party to the entire process of having a child, rather than an engaged and willing partner. Hobbs is a nonparent, a legal stranger—though apparently a very generous one. The greatest evidence of this, the ruling goes on to suggest, is that Mullen, while she did cede custodial rights to Hobbs, never permanently enshrined this transfer with a Bonfield agreement. The Supreme Court repeats the evidence that Mullen was aware of this option and refused to pursue it; what is not addressed are the reasons *why* this option was not pursued by the couple or the way in which such a decision was always already entirely at Mullen’s discretion. As a lesbian co-parent without a biological tie, there was no way under Ohio law that Hobbs could have safeguarded her parental rights independent of Mullen’s acquiescence; it seems likely that she believed the “co-parent in every way” powers of attorney and will were sufficient to provide such safeguard. Not so, the Ohio Supreme Court concurred with the earlier decisions, because the documents were revocable (and eventually were revoked) by Mullen. Ironically, the Supreme Court engages in a bit of finger-wagging, arguing that same-sex couples ought safeguard each other’s rights by putting a custody agreement in writing and filing the agreement for court approval (a la Bonfield), though of course, this represents an added burden and uncertain outcome for same-sex couples. At the same time, the court acknowledges that their prior decisions have not established a requirement that such agreements be made explicit in writing if conduct suffices, a vague standard to be sure. In this case, though, the court

rules that absence of conduct in the form of no Bonfield agreement is enough to override all other conduct to the contrary.

Rather than looking at the conduct of all parties in context, the state Supreme Court rules on Mullen's regrets. Mullen insists that she never meant to co-parent or share custody with Hobbs, and her proof is that she stopped doing so when the relationship ended. Surely, though, actions prior to the split ought to carry some weight? This is the basis for Ohio Supreme Court Justice Paul Pfeifer's dissent from the ruling, in which he contends that the Magistrate in fact ruled correctly. Pfeifer, like the original judge, insists that greater weight should be given to existing documents in their context rather than to documents that never existed. He, too, invokes a best interests of the child standard, chastising Mullen for allowing her daughter to be nurtured by and bond with her "momma" Hobbs if she truly had no intention of co-parenting and arguing that "Once a natural parent promises a coparenting relationship with another person and acts on that promise... The natural parent cannot simply declare that relationship over" at her own convenience or discretion. Pfeifer further criticizes the majority decision for in fact creating more confusion about what steps would be necessary for a lesbian couple to safeguard their parental rights, essentially asking lesbian mothers to preemptively establish custody agreements and visitation schedules in the event of a split before children are even born. Furthermore, Pfeifer explicitly condemns as cavalier the majority's assertion that lesbian couples should simply draw up these agreements and present them to the juvenile court for official sanction as "rolling the dice. The nonparent's future relationship with the child depends on whether the juvenile judge

decides to bless the relationship. If the judge does not, then the nonparent is left with nothing.”

Tracing this case’s progress from first trial to final appeal demonstrates the kinds of evidence that are considered or dismissed based primarily on the subjective interpretation of the hearing judges. In the end, however, the rulings ultimately resulted in a reassertion of biology as paramount, mother-father-child families as a normative ideal, and lesbian co-parented families as anomalous and, if not undeserving of protection, largely unprotectable in terms of shared parenting rights. By the highest court, Liming as a biological father was found to have parental/custodial rights superseding Hobbs despite having explicitly waived these rights at the time of Lucy’s conception. Hobbs was obliquely critiqued by the Appellate and Supreme courts for not having established a Bonfield agreement to protect her presumed custodial rights, despite there being no explicit requirement to file a Bonfield agreement in order to gain custodial protections. And yet, the legal documents that were filed were interpreted as insufficient because a Bonfield agreement was never signed and at some point in the relationship, Mullen refused to sign it. This, of course, does not begin to address the issue that even had the women pursued a Bonfield agreement, they would have been at the mercy of the court to sanction that agreement with no guarantees.²²

Hobbs’s right to her child, or at least the child she regarded as her own since its conception and birth, was ultimately null and rendered so, in large part, because her ex-partner was able to exploit the legal void of recognition and protection for lesbian partners and their families. Interestingly, though, and a point to be expanded upon in subsequent cases, is the way in which Hobbs’s rights went largely undetermined and

unarticulated even by the jurists who found for her or dissented on her behalf. Rather, having been persuaded of her legal standing by virtue of *Mullen's* conduct—not by virtue of Hobbs's own conduct in being a romantic, financial, and parenting partner—they invoke the best interests of the child to assert Hobbs ought to have shared custody.²³ The child, then, ultimately becomes the arbiter of Hobbs's right to parent her, contingent upon the birth mother's behavior. Hobbs is never understood as being in any position at all to independently assert her right to her child. Following the courts' chains of reasoning—both majority and dissent—suggests that the state in this case insists upon a vision of the family that simply cannot conceive of two mothers. This is particularly troubling in light of the fact that the courts were not averse to endorsing a non-traditional family—Mullen and Liming—provided it contained a father and a mother. This case, I would thus suggest, represents the subtle operation of cultural eugenics in its non-recognition of Hobbs's maternity; it arguably represents state discouragement of same-sex couples starting families in its refusal to protect the standing of both parents, perhaps even operating as a chill on lesbian women who would pursue parenthood with their partners using ART. For a non-reproductive mother, moreover, this case implies the state does not regard her as a steward of the future, but rather as an interloper to the acceptable family structure.

D.M.T. v. T.M.H., etc. State of Florida, 2007-2013

The custody case of *D.M.T. v. T.M.H.* is a landmark case for Florida, which does not recognize same-sex marriage and until recently banned adoption by any LGBT individuals, with no second-parent adoption option available at all. In this case, issues of

standing are complicated by the fact that one party is the birth mother, and the other is the biological mother (provided the egg for conception). With both women able to make a direct claim upon the child, the state was required to engage with its ART laws with regard to well-established sex discrimination law. At first blush, the case seems to represent a major step forward for the rights of lesbian non-birth mothers. Closer examination, however, reveals that the situation remains less decisive.

The facts in *D.M.T. v. T.M.H.* share significant resemblance with *In re Mullen*. D.M.T. and T.M.H. had been partners for nine years when they decided to have a child using ART.²⁴ They shared the cost equally and presented themselves to a fertility doctor as intending to equally co-parent. D.M.T. was found to be infertile, so T.M.H. provided eggs for fertilization, which D.M.T. ultimately carried. The baby girl born in 2004 was given a hyphenated last name, and both D.M.T. and T.M.H. actively raised her. In 2006, however, the couple broke up; the girl lived with D.M.T. primarily, with T.M.H. making child support payments and sharing the cost of education. The women then agreed to fully split their daughter's time between them, at which point T.M.H. stopped making child support payments. Then in 2007, D.M.T. suddenly broke off all visitation by T.M.H., quit her job, and moved away with her daughter without telling T.M.H. where they were going. T.M.H. ultimately tracked them down, living in Australia, and sued for custody.

The initial trial ruling was in D.M.T.'s favor. Because she was the birth mother and T.M.H. was characterized only as an egg donor, the trial judge felt constrained by Florida's laws regarding ART, parentage, custody, and the standing of same-sex couples to be defined as a "commissioning couple" in ART procedures. He did, however, hope he

was wrong, stating: “I find that [D.M.T.’s] actions to be—this is my phraseology—morally reprehensible...I do not agree with the current state of the law, but I must uphold it...If you [T.M.H.] appeal this, I hope I’m wrong.” In fact, upon appeal to the Fifth District Court of Appeal, the original judge was overruled.

At issue in this case was the parsing of “birth mother” and “biological mother” status and standing. D.M.T. attempted to characterize T.M.H. as merely a disinterested egg donor with no legitimate claim to any resulting child; the severance of parental claim by egg or sperm donors is well established, of course, in the state law. Because T.M.H. had to sign an informed consent form as an ovum donor, which included language on the automatic relinquishment of parental rights, D.M.T. contended that she had effectively waived those parental rights, regardless of how the couple presented themselves or acted thereafter. Furthermore, D.M.T. callously argued, since Florida law (at the time) prohibited gay and lesbian adoption of children, the law must logically extend to prohibit gays and lesbians from sharing parental rights. And, as Florida law prohibits same-sex marriage, she and T.M.H. could not be understood as a [presumably married] “commissioning couple” in the ART process. As birth mother, therefore, D.M.T. argued she was the sole legal parent of the child, and T.M.H. could make no claim to parentage or custody.

The appellate court was unconvinced by this reasoning, finding that T.M.H. did not so much “donate” as “provide” her eggs to her partner with the full intent of jointly parenting the resulting child. The court refused to relegate T.M.H. to the status of “donor,” interpreting her instead as a biological mother with inherent parental rights to her daughter at least on a level with the birth mother (who, of course, had no biological

tie). The case is notable for its splitting of biological and birth connections between mother and child, as these are commonly the basis, particularly in lesbian custody cases, for determining that only one parent has standing or parental rights. The court also reflected on the context of the decision to conceive and raise the child, in contrast to the appeals courts in *In re Mullen*, noting that T.M.H. parented her daughter “as an equal parental partner with Appellee who, for all that time, never suggested that Appellant [T.M.H.] had relinquished her parental rights to her child.”

The Court’s majority decision made considerable reference to the dissent of Justice C. Alan Lawson, who objected first and foremost to the characterization of anyone but a birth mother being referred to as a “mother.” Only a birth mother, he argued, could be construed as a natural or legal mother, and to refer to T.M.H. as a biological mother was an improper interpretation of her standing and diminished D.M.T.’s own “biological” contributions by gestating the embryo in question. Following this reasoning, Lawson dissented that only D.M.T.’s rights as a parent should be considered in this case. In his view, only D.M.T.’s body was part of the process in creating the child, neglecting the bodily effort and sacrifice involved in egg extraction. T.M.H., he opined was strictly an egg donor, and as a lesbian, could not be recognized as part of a “commissioning couple;” regardless of D.M.T.’s conduct, no parental rights were shared or ceded. He chides the majority ruling for applying “a novel definition to a word in a statute” when it found T.M.H. was not a donor in the conventional sense, and suggests that the ruling opens the door for any donor to undermine ART-related laws and claim a parental right after-the-fact (though he finds no fault with D.M.T.’s after-the-fact framing of the situation). The dissent mischaracterizes the majority ruling on this point,

as the majority never suggested that a donor uninvolved in the resulting child's life could make any such claim and that clear intent to parent one's biological offspring from the start was the difference here.

The dissent wanders into explicitly homophobic territory at a number of points in the effort to strip T.M.H. of standing. Lawson claims that the use of ART is not included in the right to procreate, so same-sex couples who avail themselves of such technologies cannot invoke the right to procreate in making parental claims. He further argues that in recognizing T.M.H.'s claims, "what the majority is really saying is that the Florida Legislature cannot dictate to a citizen that he or she live life constrained by the traditional notions of family implicit in Florida law," noting that the electorate's amendment of the state Constitution to ban same-sex marriage reflects an insistence on the "traditional" family. Subverting the traditional family mandate, in fact, amounts to being "willing to invalidate laws prohibiting same-sex marriage, bigamy, polygamy, or adult incestuous relationships on the same basis." Ultimately, the dissent falls back on reification of the status quo as Lawson sees it: "neither procreation through assisted reproductive technology nor the recognition of two legal mothers to a single child implicate any interest that could even remotely be described as objectively deeply rooted in this nation's history and tradition." For Lawson, only the most familiar of mothers can be recognized without risking the national foundation.

Lawson's dissent, however, makes explicit that the Court's majority ruling is not as ground-breaking as many might have hoped or even as he seems to fear. He notes that Florida law has consistently denied any extension of parental rights based on emotional or psychological bonds, exactly the kind of basis on which many lesbian mothers without

birth or biological ties to their children would have to attempt a claim. Neither the appellate court, not the Supreme Court, to which the case was appealed in 2013, upset that precedent.

Late in 2013, the Florida Supreme Court ruled in favor of T.M.H., upholding the appellate ruling, that T.M.H. is a mother to her child with equal claim to parentage and custody as D.M.T.²⁵ The opinion begins by quoting *Lehr v. Robertson*, “The intangible fibers that connect parent and child have infinite variety. They are woven throughout the fabric of our society, providing it with strength, beauty, and flexibility. It is self-evident that they are sufficiently vital to merit constitutional protection in appropriate cases.” The quotation signals the majority decision’s sanction of non-traditional parenting and family arrangements and immediately tied parentage to the language of constitutional rights and thus, full social and political citizenship. It is clear from the onset that D.M.T. will not be successful in her challenge, an impression that is deepened by the Court’s characterization of her behavior in the facts of the case: D.M.T., in moving to Australia with her child, did not legitimately exercise her rights as a mother, but rather “absconded with the child.”

In finding for T.M.H., the Court performs a series of analogies, transforming T.M.H. from [biological] mother into a more familiar framing as a father, one who has the biological tie but of course did not give birth. The biological link is essential for dismissing the claim that there is no discrimination inherent in barring same-sex couples to act as “commissioning couples” in ART procedures and thereby potentially barring individuals from exercising their rights to procreate and parent their biological children. In concluding that T.M.H.’s egg donation was provision for her own procreative purposes

as opposed to standard donation, and that her biological tie had merit, the Court turns to the precedent of fatherhood: “we rely on long-standing constitutional law that an unwed biological father has an inchoate interest that develops into a fundamental right to be a parent...when he demonstrates a commitment to raising the child by assuming parental responsibilities.” But for her sex, then, T.M.H.’s claim to her child would be obvious and enforced; interpreting Florida’s ART laws to bar her from being part of the commissioning couple and force an automatic relinquishment of parental rights upon donating her egg, therefore, is discriminatory and unconstitutional for “denying same-sex couples the statutory protection...that it affords to heterosexual unmarried couples.”

Contra *In re Mullen*, the Court refuses to rule based on D.M.T.’s second thoughts when the relationship soured, focusing instead on the context of the decision to have the child via ART as co-parents with both women materially participating. D.M.T.’s case callously attempts to make use of existing Florida laws discriminating against same-sex couples, particularly in its insistence that two women simply cannot be interpreted as an ART “commissioning couple” and that to grant parental rights to T.M.H. would effectively subvert the state’s supposed “legitimate interest” in preventing same-sex couples from marrying, parenting children, and establishing families. Again, the Court overturns this claim with the reasoning that if T.M.H. were a father, the point would be moot. Using this reasoning, however, rather than addressing the larger claim of discrimination based on sexual orientation, allows the Court to acknowledge T.M.H.’s rights as a parent yet avoid any broader extension of such rights to lesbian couples who might present themselves as a “commissioning couple” even though one partner would not have a biological link to the child. The state’s ART laws, the Court argues, “do not

create a statutory basis for an individual who would not otherwise have parental rights to claim those rights;” in other words, a woman like Hobbs would still have no standing. At the same time, the decision does seem to muddy the waters somewhat, stating “Consistent with equal protection, a same-sex couple must be afforded the equivalent chance as a heterosexual couple to establish their intentions in using assisted reproductive technology to conceive a child.” What this would mean for a gay male couple in Florida is unclear; both men could not have a biological tie to an ART-conceived child, so would one definitively lack standing as a parent regardless of intention? Does this apparent aside, invoking a fundamental right to procreate and claiming that “the State does not have a legitimate interest in precluding same-sex couples from being given the same opportunity as a heterosexual couple” potentially open the door for a woman like Hobbs to make a successful claim?

Ultimately, to refuse recognition of T.M.H. as part of the “commissioning couple,” the Court opines, would infringe upon “the fundamental constitutionally protected rights to procreate and be a parent to their children.” Protection of this right, then, would seem to be fundamental to the exercise of full social citizenship, and the Court refuses to abridge that right based on sexual orientation, though it gets to that conclusion through a lens of sex discrimination (if T.M.H. were a man...). The validity of T.M.H.’s claim to parentage turns on the “inchoate” constitutional right to parent that a biological father possesses, regardless of marital status with his child’s mother. Indeed, this is the foundation T.M.H.’s case puts forward, an equivalency that persuaded the majority. Biology and an implicit metaphorization of ova to sperm, then, remains the basis for T.M.H.’s success, revealing that the Court’s decision is not as radical as it first

may seem. Without the biological tie, T.M.H. would certainly have suffered the same outcome as Hobbs. In this sense, the Appellate Court ruling, which focused on subjective intent with regard to egg “donation,” is actually a potentially more progressive decision than the Supreme Court’s sex discrimination-based appraisal of the “commissioning couple” statute. The subjective intent of both parties in procreating, that is, mattered more at the appellate level, and could imaginably be extended to consider the subjective intent of a couple even when one partner did not have a biological tie. The Supreme Court, however, eliminated this possibility, differentiating T.M.H. as a biological parent from “nonparents seeking to establish legal rights to a child,” and insisting that the legal precedent of a biological, unwed father is the guiding principle in its decision. In other words, T.M.H.’s egg is comprehensible to the law *insofar as it is like sperm*.

Fatherhood metonymically replaces lesbian (biological) non-birth-motherhood in this case; T.M.H.’s motherhood in its own terms, in the decision and action to jointly conceive, support, and raise her child, is apparently not legally compelling absent the biological tie, without which she would have had no apparent recourse. That being said, since there was a biological tie, T.M.H. was at least recognized to have rights inherent to herself rather than as a consequence of the child’s right to have two parents, as was argued in the *In re Mullen* dissent. Further, the Court distinguishes between an all-or-nothing perspective, in which custody granted to one parent indicates severing the other parent’s valid claim, noting that granting shared parental rights to T.M.H. does not prohibit D.M.T. from parenting her child, only ensures that T.M.H.’s rights are also protected and enforced, a distinction that was largely absent in the majority decisions in *In re Mullen*. Still, for the strides the decision makes, particularly given the state context,

D.M.T. v. T.M.H. ultimately leaves traditional (and biological) conceptions of parentage, even those achieved with technological aid, not just undisturbed, but actually reinforced. In a sense, it does not come to a much different conclusion than the judges in *In re Mullen*; the court's vision of the family responsible for the state's children is still heteronormative if non-traditional, with a birth mother in *D.M.T.* and quasi-father/ovum-mother in *T.M.H.* To reproduce or parent in non-biological ways remains wholly unrecognized and unendorsed by the court, subtly insisting upon the link between womanhood and (biological) reproduction as the basis for full extension of rights. In this regard, *D.M.T. v. T.M.H.* can actually be read as surprisingly sexist given its sex discrimination frame of reasoning, falling back on biological essentialism and indirectly insisting that women exercise their reproductive capacity even when ART interventions would no longer require them to do so.²⁶

Frazier v. Goudschaal, State of Kansas, 2008-2013

Frazier v. Goudschaal represents a departure for the typical handling of lesbian custody cases, particularly in a state with no recognition for same-sex marriage.²⁷ Based upon state parentage laws, particularly the Kansas Parentage Act, the courts in this case determined the non-birth mother to have standing to make a custody claim; the court's treatment of the non-birth mother, however, perhaps most explicitly relies upon the analogy of fatherhood. Having dispensed with standing, the courts were ultimately able to then employ a best-interests-of-the-child course of reasoning, an approach that illuminates how parental rights do not necessarily inhere in the non-birth parent at all.

The underlying situation of the case closely resembles *In re Mullen* and *D.M.T. v. T.M.H.* Kelly Goudschaal and Marci Frazier began a relationship in 1995 and eventually decided they wanted to have (two) children together. Originally, they had planned for both women to conceive and carry a child, but when they learned that Frazier could not conceive, they decided that Goudschaal would carry both children. Their first daughter was born in 2002, and the second in 2004, using ART. Prior to their first daughter's birth, the couple signed a coparenting agreement, and they executed a second agreement for the second daughter as well, both of which recognized Frazier as a "de facto parent" and specified that her "relationship with the children should be protected and promoted" and that both women maintained full responsibility and obligation as parents to the girls. In contrast to the agreements noted in the cases examined above, Frazier and Goudchaal explicitly addressed the potential for separation and included the statement that in the event of separation, "the person who has actual physical custody w[ould] take all steps necessary to maximize the other's visitation."

In the description of the couple's living situation, the Court notes that the couple and their children "lived together as a family unit," in which Frazier is obliquely characterized as a father figure who "was primarily responsible for handling the couple's financial transactions." The couple owned a home and shared assets together, and their children had hyphenated last names (Goudschaal-Frazier); it is perhaps worth noting that Frazier's name comes last as is typical of a father's name in hyphenated convention. In every sense, the couple acted and presented themselves as equal co-parents.

In 2007, however, their relationship began to deteriorate, and though Goudschaal moved out of their home in 2008, both women maintained equal parenting time and

responsibility for their daughters. Over the course of the year, Goudschaal gradually began limiting Frazier's contact, eventually permitting her visitation only one day a week and every other weekend. In October 2008, she announced that she was taking a new job in Texas and moving there with the girls; Frazier then sued for enforcement of her custody rights under the 2004 parenting agreement. In the District Court, Goudschaal argued that the doctrine of parental preference, which favored her as the birth/biological mother, barred Frazier from enforcing the coparenting agreement as a nonparent. The court was unconvinced and ordered Frazier to pay monthly child support (residential custody was granted to Goudschaal) and receive reasonable parenting/visitation time. Goudschaal appealed the ruling, arguing that the court overstepped its bounds in both granting joint custody and in dividing the couple's assets, and the case was heard by the Kansas Supreme Court in 2013.

In her argument to the Kansas Supreme Court, Goudschaal relied on familiar precedent that she was "the only person with the constitutionally protected status of parent of her children and that Frazier is simply an unrelated third party," and as such, insofar as "child custody is a parent's fundamental right," Frazier not only had no right to joint custody, but had no standing to sue for such. With regard to the validity of their coparenting agreements and the Kansas Parentage Act, discussed further below, Goudschaal argued that "known biological lineage always and definitively trumps any statutory presumption of parenthood." Without irony, Goudschaal, like Mullen and D.M.T., further contended that any legal recourse available to Frazier would have to originate with the state legislature, neatly exploiting the existing discriminatory state climate against lesbians to bar her ex-partner from claiming the standing of a parent. Her

argument invoked the familiar slippery slope trope deployed in the previous discussed cases that “if courts entertain visitation requests based on what is in the best interests of the children, that will ‘open a floodgate without establishing any boundaries’” such that anyone—from ex-lover to babysitter—could attempt to wrest custody from a rightful mother.

The Court was not impressed with Goudschaal’s posturing it seems; immediately after summarizing her argument of non-standing and slippery slopes, the decision notes that though she sought vacation of the joint custody and visitation order, “She does not mention vacating the portion of the order that requires Frazier to pay her child support.” Goudschaal is subtly painted, here, as disingenuous and grasping. The Court further took issue with Goudschaal’s contention that the legal system had no jurisdiction over custody but sought to have that same system determine the division of joint property in her favor; in other words, the Court seemed to object to Goudschaal’s use of the legal conventions guiding divorce cases when it suited her and claim exemption from those standards when it did not. Goudschaal’s claim that the coparenting agreement should be understood as unenforceable because the couple never married and (similarly to D.M.T.) because the state does not recognize same-sex marriage, the state must likewise have an interest in prohibiting or discouraging same-sex parentage. For the court to enforce the couple’s contract, then, would not only violate Goudschaal’s rights but also the intent and spirit of the state’s laws regarding same-sex marriage. The Court again seems offended by Goudschaal’s position that it has no business mediating this custody dispute, going so far as to rhetorically constrain her own claim to superior ownership of her daughters: “what is conspicuously absent from Goudschaal’s jurisdictional arguments is any consideration

of the power of Kansas courts to protect the interests of *our* children...to accomplish this...function of protecting *our* children, the district court must necessarily be invested with subject matter jurisdiction” (emphasis added). The court, in other words, rhetorically makes a parental claim on behalf of the state, invoking its own interest in the future of its children and thus its own power to determine appropriate, state-sanctioned familial forms.

Goudschaal’s opportunistic invoking of public sentiment and conventional morality to invalidate Frazier’s relationship with the children was likewise unconvincing: “Goudschaal summarily dismisses the agreement as unenforceable, apparently believing that such an agreement is always contrary to public policy and, thus, invalid as a matter of law. We disagree with that blanket condemnation.” In contrast, the court congratulated Frazier for “creatively” arguing her position under the Kansas Parentage Act (KPA). The KPA shares similarities with other states’ parentage laws, in that it provides for the establishment of parentage regardless of parents’ marital status and enshrines the concept of the best interests of the child as a standard in determining parental status. The KPA, like many other state regulations modeling the Uniform Parentage Act, protects a child’s supposed right to have two parents while also delimiting the rights of a sperm/egg donor or the biological parents of children given up for adoption. The law lays out specific terms for establishing paternity (establishing maternity, obviously, tends to be less fraught as most children are the biological children of their birth mothers), such that a man is presumed to be the father of a child under a number of conditions: if he is married to the child’s mother or attempted to marry her prior to the child’s birth; if he terminated a marriage/cohabitating relationship with the child’s mother during the pregnancy; if he

has acknowledged paternity notoriously or in writing or been named as the father on the birth certificate; if he is obligated to support the child under court order or voluntary promise, regardless of marital status; or if paternity testing shows a 97% or greater probability of fatherhood.

With regard to maternity, the KPA includes a less-common provision, allowing “any interested party” to bring court action to establish “the existence or nonexistence of a mother and child relationship.” The KPA does, however, limit the third party privileges, such that even a biological parent cannot necessarily claim custody or rights to a child if no parental relationship has been established, thereby protecting parents from self-serving claims made by, for instance, sperm donors or absentee fathers. It is this interested party provision that Frazier used to make her case.

Frazier argued “that if a natural parent is not entitled to due process protection in the absence of a parent and child relationship, the corollary must be true, *i.e.*, a meaningful and well-established relationship with a nonbiological parent should be afforded constitutional protection.” The best interests of the child served by a parent are not underwritten by genetics alone. Both the district and Supreme Courts ultimately agreed, ruling that “insofar as practicable, the provisions of the KPA applicable to the father and child relationship also apply to the mother and child relationship,” thereby allowing Frazier to essentially trade on rights that initially were imagined to be afforded to (straight) men. As in *D.M.T. v T.M.H.*, Frazier’s motherhood is analogized to fatherhood. Since Frazier had notoriously and in writing claimed parentage of her daughters, and undertaken all responsibilities and obligations of parenthood and support, she certainly met several of the provisions for establishing paternity under KPA; her

actions were bolstered, moreover, by the executed coparenting agreements, establishment of powers of attorney, provision of child support, etc. Goudschaal's claim that any non-biological claim of maternity is always superseded by the "known biological lineage" of a birth mother, thereby relegating Frazier to an unrelated third party, did not compel the Court in this case.

In contrast to a case like *In re Mullen*, the Court here did not slip into an all-or-nothing perspective with regard to parenthood and custody, refusing to insist that ceding some parental rights to a non-biological parent required waiver of all parental rights by the birth mother: "there is a fundamental difference between the circumstance where a third-party is seeking to supplant or supercede the biological mother's rights and the current circumstance where a nonbiological caretaker seeks to *share* parental duties and responsibilities with the biological mother." Further contra *Mullen*, the Court refused to rule based on Goudschaal's attitude and conduct after the break up; in this case, of course, there was a well-established record of intent and agreement to co-parent, but the same could arguably be said of *In re Mullen*. Goudschaal's assertion that Frazier was never a mother to the couple's children was clearly contradicted by the agreements explicitly naming Frazier as a "de facto parent." In response to Goudschaal's complaint that allocating custody and parental rights to Frazier violated her constitutionally protected rights to due process as a parent, the Court opined, "what Goudschaal overlooks is the fact that she exercised her due process right to decide upon the care, custody, and control of her children and asserted her preference as a parent when she entered into the coparenting agreement with Frazier...the courts should not be required to assign to a mother any more rights than that mother has claimed for herself." The Court

here takes a notably progressive view of family structure, indicating a strong willingness to support non-traditional family makeup at the discretion of citizens and without government intervention. The ruling, in this regard, marks a significant step in protection of the parental rights of same-sex couples, provided, of course, that they resemble Ms. Frazier in conduct and standing.

Without minimizing the meaningfulness of the decision, however, the fact remains that much of the Court's reasoning (as well as the arguments presented by lesbian biological mothers across these cases) remains rooted in promotion of the heteronormative nuclear family model. The KPA is explicitly concerned with the "best interests of the child," a concept that is amorphously subjective and often applied based on a presiding judge's personal interpretations. The best interests of the child are favored over "a parent's claim for the children [being] based solely or predominantly on selfish motives," though what motives would be sufficiently selfish or selfless are not defined. The Court in this case was preoccupied with the rights of the children, above and beyond—in fact, recognizing them as determinant of—Frazier's rights individually. By depriving the children of Frazier's motherhood, the Court suggested, Goudschaal would be "Denying the children the opportunity to have two parents, the same as children of a traditional marriage, [which] impinges upon the children's constitutional rights." Goudschaal's own constitutional rights, the Court previously states, do not stretch so far as to act without concern for the best interests of her daughters. The Court goes on to imply that while a family with two mothers is not ideal, it "is not injurious to the public because it provides the children with the resources of two persons, rather than leaving them as the fatherless children of an artificially inseminated mother," presumably a far

worse fate.²⁸ Throughout the decision, the presumption of the superiority of a nuclear-modeled family—at least insofar as that family features two parents—permeates, particularly as that model is the very foundation of the KPA.

This critique is not intended to minimize the importance of the precedent established for mothers like Frazier. Yet it seems clear that absent more explicit protections for lesbian non-birth mothers or establishment of the kinds of presumptive protections present for straight/married couples, the precedent is quite vulnerable. The KPA's interested party provision allowed Frazier to win shared custody of her daughters, but it is likewise imaginable that the same provision could be employed in a situation like *Bottoms v. Bottoms*, in which a grandmother successfully won custody of her grandchild on the basis that the child's mother was inherently unfit because she was a lesbian. Suppose that the custody battle had not been between Goudschaal and Frazier, but rather between Frazier and Goudschaal's parents in the event that Goudschaal had passed away? Or even between the couple in the absence of signed coparenting agreements? Or simply argued before a more conservative court on what the best interests of a child entail? The state's endorsement of the heterosexual or at least heteronormative family as the ideal and the standard is not significantly displaced, and this paralysis can arguably be read as a quiet discouragement of reproduction and family creation on non-heteronormative terms.

Closing Arguments

Custody cases between lesbian ex-partners illuminate the unevenness of women's citizenship in a way that also reveals the capacity for legal discourse to contribute to the

projects of cultural eugenics and national futurity. The cases analyzed here highlight some of the subtle or overt ways that the state demands women's reproductivity and heteronormativity as a pre-condition for full legal standing or exercise of rights. By virtue of her sexuality and her non-reproductive status, non-birth mothers in these fractured families often find themselves in a legal void where the rights to parent, presumed to be a core element of citizenship, are made unrealizable. Shane Phelan argues that:

Sexual minorities are not citizens of the United States even in the thin terms of liberal theory...Laws guaranteeing equal protection and the right of participation are a sine qua non for citizenship, both because they enact or deny state acknowledgment of individuals and because such rights are a prerequisite for meaningful participation...If individuals cannot rely upon the protection of the laws, they cannot fully participate in public affairs... Citizenship does not require the active approval and communion of others, but it does require an affirmation of one's place in the political community. (5)

While the equal application of protections continues to expand and political participation is less endangered for many, insofar as a lesbian non-birth mother can discover herself to be a legal stranger to her child, her status as a sexual minority is amplified by her status as a non-reproductive citizen, making her doubly strange as a woman in the eyes of the law. Her non-womanhood, in fact, is so strange that the law ultimately must fall back on understanding her as a father. When her ex-partner invokes discriminatory laws, such as those barring same-sex marriage or adoption by a non-biological parent, she may also find herself disenfranchised by the heteronormative model of parenthood and family and the legal system's reification of that model to her own detriment. The courts, in effect, decide which families can be recognized as part of the national/social fabric, and which must be dismantled or disavowed under the terms of the existing system.

The issues of parentage and custody for lesbian couples are not inherently tied to marriage rights, but they cannot necessarily be severed from them, either. To the extent that laws regulating parentage and custody are grounded upon the institution of marriage to legitimize the parental relationship, expansion of same-sex marriage is truly a matter of justice and fundamental to citizenship. This perspective does not refute the validity of some queer critiques of same-sex marriage; cases have certainly been well made that expansion of marriage rights does not necessarily undermine the hegemony of the heteronormative model and the privileges that accrue therein. Queer critics also caution against the possibility that “a central pillar of heteronormativity—marriage—would overwhelm already precarious queer processes of socialization and regeneration, precisely because queers cannot count on a link between cultural and sexual reproduction” (Feit 15-16). The advent of ART options, however, also means that queers cannot discount the cultural-sexual reproductive link; queer families, too, can be counted among the “‘founding unit of society,’ the reproductive family,” the assumedly heteronormative role that ironically has long been used to exclude gays and lesbians from recognized and protected kinship structures (Phelan 70). So long as marriage confers certain privileges, not least of which are protections and validations of the parent-child relationship, it is reasonable to argue that same-sex marriage ought to be established in all jurisdictions if only to provide for same-sex divorce and custody protections.²⁹

Indeed, while marriage rights extension is not a perfect solution, as this chapter notes, it is still likely to be legally superior to simply expanding second-parent adoption availability. The burdens of adoption—financial and legal—for one thing tend to be far greater than the burdens of marriage, and second-parent adoptions can still be derailed by

the family court system and the discretion of judges. More importantly, second-parent adoption does not resolve the issues represented by the custody cases detailed here—the resistance of a biological parent to a non-biological parent. A second-parent adoption can only be pursued with the consent and participation of the biological parent whose parental rights are already recognized. Should that parent withhold participation in the process, the non-biological parent would have no recourse. As a sort of worst-case scenario, consider the 2004 California case *In re. C.M.*, in which a lesbian non-biological mother, C.M., had completed the second-parent adoption process for her son and was in the process of adopting her daughter when she split from her partner, the children’s birth mother. C.M. argued that she should still have shared custody and access to her daughter just as she did with her son, particularly given that she had been the children’s primary caretaker for their entire lives and it would not be in their best interest to split them up in order to provide visitation for only one child. The court in that case acknowledged that limiting shared custody and visitation to only one child would likely be harmful to the children, but that harm would simply have to be borne—C.M. was a legal stranger to her daughter, and she was denied shared custody or visitation (Holtzman 380-381). Second-parent adoption as a legal solution does not necessarily protect a non-reproductive parent’s right to her child, but rather affords the reproductive parent the opportunity to share her uncontested parental right at her discretion.

A far less likely, but perhaps more truly equitable solution to custody law, one that would not reify the privileges of marital status or impose unequal burdens to establish parental status, would be establishment of a different standard for adjudicating custody in same-sex parented families. Imagine if, for instance, instead of requiring

Bonfield agreements or co-parenting contracts, the court conferred upon an unmarried same-sex partnership the same privileges allowed to an unmarried straight couple who had children, that is, the presumption that the two partners are parents regardless of marital status. Beginning from this perspective, the burden for a lesbian couple would be to legally document a situation only where the non-birthing partner should explicitly *not* be understood as a parent. This framework would also trigger the best interests of the child standard over conventional parental doctrine in allocating custody, visitation, and child support. As Holtzman argues in analyzing custody outcomes, the best interest standard actually results in a more egalitarian result for same-sex headed families, regardless of the availability of same-sex marriage, in that “the adult-centered [parental rights] doctrines and statutes become less central to the decision-making process, and that, in turn, opens the door for analyses based, in part, on broad definitions of the family, especially where those definitions bolster arguments about children’s needs for stability and continuity with parental figures” (388).

The eugenic aspects of the custody cases I have detailed here are admittedly in the realm of the opacities of cultural eugenics: nothing too overt, but nonetheless encouraging some kinds of reproduction and discouraging others, endorsing some kinds of families at the expense of others. The potential outcomes for these families, however, may be far more apparent as culturally eugenicist: where one parent is disavowed or delegitimized, there are potential harms to children, perhaps impacting them as the next generation in terms of their access to resources and broader economic and emotional stability. By denying parental rights to the existing adult generation, the courts may also be inadvertently limiting the potential for their children to fully attain their own

social/political citizenship in the future, not entirely unlike the children of immigrant women considered in Chapter 3. As Phelan points out, barring marriage to same sex couples effectively bars them from privileges including parental rights, inheritance advantages, health insurance, tax benefits, and medical decision-making, all of which impact the lives of couples and their children (70-71). Even absent marriage, excising a parent from a family generally means not only harm to the emotional life of the child, but also to the resources available to that child. “Our refusal as a society to recognize lesbian- and gay-headed families means that all of the individuals living within these families, including the children, are denied virtually all the benefits, protections, and privileges we as a society use to support families” (Dalton 216). The existing system of custody law for same-sex couples by and large commits injustices not only against non-biological parents, but also to the children who lose the benefit of those relationships—an erosion of citizenship in reproductive terms.

Notes

¹ Conversely, as has been previously discussed, some women who are deemed unfit or unsuitable for reproducing by social measures like race or class are perceived as failing at citizenship when they do procreate.

² *Skinner v. State of Oklahoma, ex. rel. Williamson*, 316 U.S. 535 (1942)

³ http://www.law.cornell.edu/supremecourt/text/316/535#writing-USSC_CR_0316_0535_ZO

⁴ While the legal landscape is continuously changing for same-sex parented families, there are some legal precedents that prove difficult to overcome in terms of parenthood, which will be discussed at greater length in this chapter. For instance, in states where same-sex marriage is permitted, the parents of the child must typically be married or a second-parent adoption (if available) must be in force in order for parental rights of both partners to be protected. In states where same-sex marriage is not permitted but second-parent adoption is, then the adoption typically must be completed for parental rights to attach. In states where neither same-sex marriage nor second-parent adoption are available, the non-biological/birth parent is often without legal standing. Ultimately, the options available to same-sex couples with regard to parental rights vary significantly with geography. The National Center for Lesbian Rights has published a fact sheet detailing these options and their availability in different states: http://www.nclrights.org/wp-content/uploads/2013/07/Legal_Recognition_of_LGBT_Families.pdf.

⁵ This is not to overstate the case that gay and lesbian individuals are prevented from having children; obviously individuals can make use of assisted reproductive technologies (ART) or engage someone of the opposite sex to assist them in procreating, though these solutions commonly would require a greater expenditure of financial resources than the typical heterosexual couple would have to make. Most states and clinics no longer require couples undergoing ART to be married, a policy that supposedly ensured that the resulting child would have two parents but effectively barred gay and lesbian couples from utilizing treatment. There are still states with provisions banning the adoption of children by unmarried persons, and Mississippi and Utah explicitly prohibit adoption by same-sex couples. Second-parent adoption, which does not require partners to be married, is potentially available only in 21 states and Washington, D.C. Human Rights Campaign maintains a map reflecting state status for adoption: http://www.hrc.org/files/assets/resources/parenting_second-parent-adoption_012014.pdf. Regardless of access to ART and in the absence of nationwide second parent adoption protections (or the automatic endowment of parental rights inherent in heterosexual marriages or relationships) lesbian and gay partners who do not have a biological tie to their children can find that in the eyes of the law, they are not parents at all, regardless of the parental investments they make.

⁶ Indeed, in a survey of lesbian-headed families, a fifth of nonbiological mothers revealed that it was not their lack of a biological tie that concerned them in their relationships with their children, but rather the fact that they had no legal status as parents to their children (Goldberg and Perry-Jenkins 311-312).

⁷ The legal agreements made were ruled insufficient in part because the state of Ohio theoretically offers the solution of a “Bonfield agreement,” arising from the case *In re Bonfield*, 97 Ohio St.3d 387, 2002-Ohio-6660, in which a lesbian couple petitioned the court to grant the non-birth mother joint custody given that the state would not recognize her as a parent and bans second-parent adoption altogether. The non-birth mother gained some custodial protections but is still not legally a parent. The salve of the Bonfield option is further lessened by the fact that such acceptance of such joint custody petitions is entirely at the discretion of the judge.

⁸ Conventional adoption law requires that the natural parent give up all rights to her child in favor of the adoptive parent; second-parent adoption allows the natural parent to share parental rights with her partner without divesting herself of them entirely.

⁹ Second parent adoption is available in Vermont, Massachusetts, Illinois, New Jersey, New York, and Washington, D.C.; some second-parent adoptions have been granted in a total of 15 states. Colorado, Connecticut, Ohio, and Wisconsin have all explicitly ruled against second-parent adoption as a legal process (Dalton 212).

¹⁰ In the absence of severe abuse or findings of unfitness, for example, it is highly unlikely that either parent in a heterosexual family would be barred from a child; issues of fitness or abuse are not at stake in the custody cases considered here, as the issue of standing supersedes. The most fit, loving mother in the world, in other words, is vulnerable to the loss of her child absent birth mother status.

¹¹ It is interesting to note that Ellen Lewin's groundbreaking research on lesbian motherhood in the 1990s revealed that lesbian mothers "understood their status as mothers in terms drafted by heterosexual cultures. Lesbian mothers often expressed a belief that they were adults in a way that childless people were not, and associated motherhood with 'goodness' in ways resonant of mainstream discourse" (Phelan 77). This perception of the mother as imbued with goodness almost certainly carries that resonance into the courtroom in many cases; by virtue of her maternity, the lesbian birthmother is more intelligible to the law than her (ex)partner, who has ostensibly rejected not only heterosexuality but also the expectation to give birth herself.

¹² This analogy, of course, is not limited to custody disputes; anecdotally in the family literature on lesbian-parented families, it seems as if many lesbian couples feel cultural pressures that would designate one of them the "mother" and the other the "father."

¹³ This framework is not utilized when there is a conventional father with a legitimate claim to custody, but rather when a lesbian couple has undergone ART together for the express purpose of having a child. In a heterosexual couple, fatherhood rights accrue automatically to the male spouse of a woman undergoing ART, even if he has no biological tie to the resulting child.

¹⁴ It seems relevant here to note the parameters in which a man can typically claim parental rights. Typically, if a man is married to a woman when she is or becomes pregnant, he is presumed to be the father. Obviously, in the case of unmarried partners, paternity testing may be employed to ensure fatherhood when identity is in question. A man (married or unmarried) who undergoes ART services with his wife/girlfriend is also automatically granted parental rights even if his sperm is not involved in the conception of a fetus. What is interesting is that the law has stretched to encompass an understanding of a social father, but this conception has not extended to lesbian non-birth mothers; there is no such thing, in other words, as a social mother.

Legal precedent has established that biological fatherhood and biological motherhood are not exactly equal, premising the maternal biological link as deeper and more socially significant, such that the one who gestates automatically has greater claim to parental rights than one who inseminates (Steinbock 298). The bare minimum criteria for fatherhood, of course, is genetic, but genetic ties will not guarantee full protection or extension of parental rights. Rather, according to the Supreme Court, fatherhood also requires an actual social relationship between a man and his child, what has come to be known as the "biology-plus" formula in adjudicating competing claims to custody (Steinbock 301). Men who want to parent their children and seek to establish relationships with them, provided they are the biological parent, are thus empowered to not only seek custody and visitation, but also to block adoption of their children at the mother's discretion. The mother's parental rights are to an extent delimited by the exercise of the father's. Generally, the lesbian non-birth mothers who are successful in their custody suits equate their situation with that of fathers; they did not give birth to the child, but they parented it.

Courts have further developed a broader conception of a social father, one who actively rears a child to whom he has no genetic link. Interestingly, social fathers may have rights beyond those of a lesbian non-birth mother depending on jurisdiction; in some states, the social father within an unmarried but cohabitating couple may petition for visitation rights if his relationship with his partner's children is deemed worth preserving, and in some cases, a social father has been recognized as a legal father (Robinson and Miller 30). To date, this concept does not seem to have been extended to create a similar category for lesbian non-birth mothers. In 2013, however, New York did see the first case in which a non-

birth mother was granted full custody in favor of her ex-partner (the biological mother) using the best interests of the child standard. In that case, however, the non-birth mother had successfully adopted her daughter through the state's second-parent adoption process; absent that, it is unlikely that she would have been granted custody. Though the case is not public, some details are available in a number of news forums: http://www.huffingtonpost.com/2012/10/01/allison-scollar-new-york-adoption-legal-battle-ruing-n_1929047.html ; <http://nypost.com/2012/10/01/judge-rejects-birth-mother-gives-custody-to-partner/> ; http://www.abajournal.com/news/article/adoptive_mom_a_lawyer_is_more_responsible_parent_gets_custody_of_girl_6_ins/

¹⁵ As an aside, the dramatic variances between state and federal laws and among states also points to the fragmentary nature of "nation" touched on in previous chapters. Within the United States, custody and parental rights cases imply, there is the nation as it is normatively conceived, in which heterosexual, normative families can typically rely upon a standard interpretation of laws to adjudicate their claims. There are also the informal, culturally cohesive "nations," perhaps state-to-state or jurisdiction-to-jurisdiction, where same-sex parented families find their rights and protections are far more ambiguous.

¹⁶ Accounts of such cases are reviewed by Dalton (202-203), Steinbock (289-306), Smith (841), and Holtzman; the cases reviewed in depth here also feature birth mothers who make these sorts of arguments.

¹⁷ *In re Mullen*, 129 Ohio St.3d 417, 2011-Ohio-3361.

¹⁸ *In re Lucy Mullen*, Case # F07-2803 X, Hamilton County Juvenile Court. Ohio.

¹⁹ In particular, the magistrate judge noted: "Ms. Mullen signed a will and two powers of attorney which clearly stated that she considered Ms. Hobbs as Lucy's co-parent in every way. She had Ms. Hobbs listed as a partner in the in vitro paperwork. Her attorney is correct in pointing out that the will and powers of attorney were revocable at will by her client... However, the fact that she included the language about Ms. Hobbs being a co-parent in documents drafted around the time of the child's birth is illustrative of the parties' understanding about Ms. Hobbs' role in Lucy's life. The fact that they were non-springing, meaning that they did not require Ms. Mullen's incapacity to go into effect, further supports this interpretation. She may have wanted to grant Ms. Hobbs power of attorney regardless of her planned role in Lucy's life, but she certainly did not have to include the co-parent language to do so. Ms. Mullen did not hesitate to draft an agreement with Mr. Liming that took away any parental rights... but at the same time listed Ms. Hobbs as an equal co-parent in three separate documents... their revocation does not reduce the insight that they give into the intent and agreement of the parties... these documents created around the time of Lucy's birth are of more probative value than statements made now that the parties have separated and become engaged in a dispute over Lucy."

²⁰ *In re Lucy Mullen*, Case #F07-2803, Juvenile Court.

²¹ *In re Mullen*, 185 Ohio App.3d 457, 2009-Ohio-6934.

²² After all, the court will only grant a Bonfield agreement if the custodian is a "proper" person in the court's estimation and if shared custody is in the best interests of the child according to the judge. What of a court that regards a lesbian custodian as inherently improper?

²³ By this, I mean to stress that the judges that sided with Hobbs did not simply argue that she acted as a parent and ought to be treated as such. Rather, they argued that Mullen treated Hobbs as a co-parent, and so the law ought to do so as well, particularly as it would serve the best interests of the child.

²⁴ *T.M.H. v. D.M.T.*, District Court of Appeal of the State of Florida, Fifth District, Case No. 5D09-3559.

²⁵ *D.M.T. v. T.M.H.*, Supreme Court of Florida, Case No. SC12-261.

²⁶ Ironically, if T.M.H. had been a man married to D.M.T., she would have had an unobstructed claim to her child even if she had no genetic link to it whatsoever; the court's upholding of her commissioning couple status, therefore, is actually rather thin and actually insists upon a difference in treatment, such that a biological link is required for her standing.

²⁷ *Frazier v. Goudschaal*, Supreme Court of Kansas, No. 103,487

²⁸ Interestingly, a Kansas court recently ruled that even such fatherless children are not necessarily really fatherless. According to a report in the *Topeka Capital Journal*, a man who had donated sperm to a lesbian couple was sued by the state to pay child support when the mothers of the child (who had not sought any support from their donor) applied for public assistance during a period of unemployment. The Kansas Department of Children and Families filed the child support claim against the donor apparently as a way to avoid having state funds dispensed to the lesbian-headed family. (<http://cjonline.com/news/2014-01-22/court-marotta-father-not-merely-sperm-donor>; <http://www.independent.co.uk/news/world/americas/us-court-rules-sperm-donor-william-marotta-is-legal-father-and-must-pay-child-support-9079296.html>).

²⁹ Admittedly, expansion of marriage rights is not guaranteed to immediately correct imbalances in application of custody law and practice, but the application of the many precedents involving marriage, divorce, and determination of custodial arrangements is far more likely to happen quickly and relatively easily as opposed to introduction of new laws that take same-sex parent relationships into account.

Chapter 5

Natalism and the Tax Code

On the surface, this chapter's analysis of natalism in the income tax code is a departure from the preceding examinations. The income tax code, after all, is not commonly thought of as a discourse like Congressional speeches and legislation or judicial rulings. That said, taxes involve the interpretation of texts (complex laws, instructions, and guidelines), adherence to particular sets of practices, and the production of new records that are a sort of coded representation of lives. Tax returns reveal the structures of kinship and families, the occurrence of major life events or decisions, who worked or stopped working, the plans one made for the future in savings or investments. They are, in this sense, quite narrative in a very basic way, providing an abridged account of the prior year's economic and household life. And as documents mandated by the state, tax returns simultaneously expound the parameters of national belonging, of citizenship and obligation. Taxes are the (financial) lifeblood of the nation, presumably spent to safeguard and enhance the lives of the present generation as well as to protect the nation's longevity for the future citizenry. They represent the obligation due from each and every citizen to support and maintain the nation.

Indeed, failure to pay taxes is understood as a fundamental failure of citizenship. As discussed in the second chapter, there has long been a perception of the citizen as one who labors and contributes to the economic good of society; to be a dependent—that is, one that uses rather than produces resources—is to be either an incipient (child) citizen or a failed citizen in this democratic-capitalistic framework. It is all too common to see or hear contemporary politicians supplant the term “citizen” with “taxpayer.” The taxpayer

is certainly a citizen in a most basic sense—all citizens are obliged to pay taxes in one form or another after all—and this sort of citizen has been idealized for his contribution to society. (I purposely figure the citizen as a man here, as that still seems to be the prevailing perception of the ideal citizen.) This supplanting, however, is often not done to foster a sense of common inclusion in the project of financing a nation; rather, glorifying the rhetorical figure of the taxpayer constructs a parallel non-taxpayer, an intrinsically failed citizen, who is not employed or does not earn enough to actually *pay* (income) taxes or relies upon the social welfare programs that are funded by tax dollars (as though this is not the case for everyone!).¹

The idealized taxpayer is also a steward of the nation's future in political rhetoric, as it is in his name that economic policy must be enacted to contract or expand spending with regard to often-invoked stakes like the future security of the state (defense spending) or risks of growing social ills related to socioeconomic inequalities (more social spending or progressive redistribution via taxes) or the burden of a ballooning deficit to be paid off by future generations (program austerity or elimination to curtail expenditures). Political rhetoric about taxes, liberal and conservative, appeals not only to the (usually aggrieved or overburdened) taxpayer, but also to the protection of families, particularly in the middle class, and the need to safeguard a positive national legacy for the children of these taxpaying families.²

Insofar as the tax code is concerned with families, we can clearly see possibilities for a state's vision of futurity; what kinds of families are promoted or privileged by the workings of the tax code, and which are not? What elements of pro-natalism or anti-natalism are embedded within a form 1040? These questions potentially have tremendous

import for women, considering the ways that taxpaying, labor, reproduction, and citizenship are enmeshed. Taxes are not neutral, but rather a political instrument intended to “reflect society's view of economic and social relationships and are themselves constitutive of those relationships,” according to tax scholar Michael Livingston, such that deductions for mortgage interest and non-deductible childcare costs instruct us in what our society values (328). Taxes are also not neutral with regard to women’s decisions to work for wages or work in the home, to marry, to have children. In this chapter, I not only examine the history and discourse around women and taxes, but also analyze the real, material effects that tax policy has particularly upon women who marry or become mothers. While single women workers in modern society are frequently able to appear as citizen taxpayers, that is, as citizens who approximate the male-based model, wives and especially mothers often find that their status as citizens and taxpayers is complicated.³ For many American women, the value of their labor productivity is held in tension with their reproductivity, and tax structures are one means by which a (class-mitigated) balance is determined. Women as women are distinctly impacted by various tax mechanisms rooted in gender bias and natalism.

Some of the more overtly natal elements of today’s income tax code can be traced to the 1990s and the widely popular conservative *Contract with America*, which found broad legislative support for its tax reforms, many of which were presented as supporting American families. The novelty of the *Contract* tax plan was a child tax credit (CTC), which was designed as a nonrefundable tax credit (that is, a direct offset to a family’s tax liability) that grew with each child added to the family in addition to the exemptions already offered for dependents. The CTC was adopted in this format in the 1997

Taxpayer Relief Act as a \$400-per-child credit, increasing to \$500 in 1998. As part of the 2001 and 2003 Bush tax cuts, the credit was increased to \$1000 per child (which is presently still in force). Introduction of the CTC in 1997 was quite costly, representing more than 60 percent of the 1997 bill's ten-year cost (Hungerford and Thiess 3). Notably, the original CTC was envisioned solely as a non-refundable credit, which meant that families without tax liability in excess of the withholding collected from their paychecks would see no benefit from the credit whatsoever. This aspect was changed in 2001, with introduction of the additional child tax credit, which made the credit refundable in amounts up to 10 percent and later to 15 percent of earned income in excess of \$10,000.⁴ This change ameliorated the effects of the original CTC, which was designed in 1997 “to reward traditional middle- and upper-income families, while doing nothing for the lower-income classes or two-earner families... The nonrefundable feature means that more than one-third of all American children, living in families too poor to have positive income tax due, will get no benefit at all, and another 10 percent will get less than the full amount on account of their poverty” (McCaffery 1997, 119). Currently, per the National Center for Children in Poverty, at least 45 percent of children live in low-income families, for whom a refundable CTC is very important.

Tax scholars like Edward McCaffery point out that the natalism of a CTC rather than expansion of childcare credits implicitly favors one-earner families, who benefit from credits and enjoy the avoidance of childcare costs because of the free labor of a stay-at-home parent, making the CTC a tax reform that maintains the bias against secondary earners discussed further below. The natalist trend represented by the CTC coincided, of course, with appeals to so-called family values as a core of 1990s

conservative politics. Newt Gingrich's *Contract with America* and the Christian Coalition's concurrent *Contract with the American Family* both linked taxes to threats to the family, claiming that high taxes were responsible for pushing women into the workforce at the expense of their children; lowering taxes and directly rewarding (wealthier) families with more children, the *Contracts* authors' claimed, would safeguard the traditional family by leading married women to return to the home where they presumably belonged. In reality, in terms of tax rates at least, the opposite is true: when taxes are lower, more women work because the marginal tax loss on their income is decreased (McCaffery 1997, 121).

At the same time, 1990s politics were dominated by a concurrent discourse about welfare, motherhood, and perceptions of responsibility. Without rehearsing the vast history of 1996's Personal Responsibility and Work Opportunity Act (PRWORA), the period was dominated by claims that single motherhood—and especially single teen motherhood—and deadbeat fatherhood was out of control, contributing not only to the destruction of the traditional family, but also to the moral and economic collapse of the United States. Poor women, the stories went, had been exploiting the taxpayers' generosity too long, living lives of lazy leisure and callously having more and more children to increase their welfare checks. Welfare, therefore, must be radically reformed and opened up to state administration; mandated collection of child support (held in balance against benefits paid to limit state expenditures), welfare collection time limits, work requirements, and family caps were all promoted as solutions to what was perceived by many as a culture of multi-generational dependency among the poor.⁵ Work requirements for single mothers were particularly integral to the PRWORA plan, despite

the fact that childcare costs could often outstrip earnings and the quality of employment available was extremely limited.

It is illuminating to juxtapose the simultaneous pronatalist aims of the CTC with the antinatalist family caps of PRWORA, which eliminated increases in benefits if a woman had more children while on welfare. The perception at work is clear: it is desirable for wealthier families to have more children and undesirable for poor families to have any. Political rhetoric of the 1990s commonly seemed to suggest that poverty was not structural, but rather due to irresponsible personal choices, and the poor needed tough love to overcome their baser instincts—particularly those instincts to reproduce. The family cap, then, makes ideological sense despite being a tremendously superficial response to poverty. Rather than addressing more complex underlying reasons for poverty—educational disparity, lack of healthcare, institutional discrimination, wage stagnation, childcare costs, and so on, all of which would be very expensive to try to correct—reform measures endeavored to decrease poverty by curtailing the reproduction of the impoverished. In this sense, poverty itself was the heritable trait that needed eugenic correction via economic sanction if not medical intervention.

It is also important to recognize the social distinctions being drawn in terms of tax and citizenship. Taxpayers, the often conservative rhetoric claimed (and continues to claim in many cases), were being fleeced by the immoral poor, people who drained the nation's wealth but ostensibly did not contribute to the economy. Characterized as takers, as non-taxpayers, the poor and poor (single) mothers in particular were thus figured by prevailing tax reform discourse as failed citizens who could only be brought back into the national fold through labor and reproductive restriction. From this perspective, children

are a luxury, an indulgence even, that the poor cannot afford and ought not have. Legal scholar Joan Williams suggests that this attitude reflects the conception of “children as pets” under which “children are viewed as just another consumer item in which the public need have no more interest in than in the acquisition of another Porsche” (2001-2002, 431).⁶ With regard to tax policy and families, privileging the wealthy or relatively wealthy is not only a conservative endeavor. As Livingston argues:

When politicians speak of working families and their tax and economic burden, they tend to mean middle, or at least solidly, working class families, rather than the genuinely poor... While Democratic proposals... tend to be somewhat focused on low-income individuals and Republican proposals... on middle and upper-income taxpayers, the difference between the approaches is an incremental one. Neither party has placed an emphasis on poor people in their tax and spending proposals... The key battlegrounds are among older and middle class voters, and the younger and poorer figure less prominently into the contemporary electoral mathematics. (334)

In this political context, tax reforms that could be perceived as antinatalist for the poor are politically expedient without risking any political capital. In fact, while poor families with incomes under \$15,000 represent 23 percent of the population, they make up only 8 percent of voters; some argue that the emphasis on tax policy that has no real bearing on the lives of the poor is related to this lack of basic political engagement (Staudt 2009, 56).⁷ Arguably, the disparity in voting populations among wealthy and poor also contributes to the perception of poorer people as failed citizens. Notably, households headed by single mothers are disproportionately represented among that impoverished 23 percent.⁸

The income tax code and the reforms made to it have helped to constitute and fortify this class political divide, which is also to say the raced and gendered political divide, between taxpayers (full citizens) and takers (failed citizens); but this is not to

suggest that wealthier women (or their reproductive choices) are necessarily benefitted by the existing system. “Political, economic, and legal systems, illustrated by the tangled web of tax laws, arise out of particular times and perspectives. Wittingly or not, these systems come to embody and then to entrench certain views of society and mundane, practical life” (McCaffery 1997, 2). The tax code in place today bears significant resemblance to the code implemented in the 1930s and 1940s, in fact, and continues to function to the benefit of traditional, single-breadwinner families, favoring men, and especially married men, over women (McDonald 2000, 8). Natalist agendas embedded in the income tax code cannot easily be disassociated from norms of gender, class, and race, ultimately, and “tax impacts on behavior can be quite substantial, even in areas in which economic costs and benefits are not commonly thought to play a dominant role” (Whittington, et al 545). Even as the choice to have children is maintained as an individual prerogative and right, the economic ramifications of doing so under different conditions are tied to the state, such that taxes are an element of disciplinary power operating in the reproductive sphere.

A Biased Code

Before delving more fully into tax code natalism, it is necessary to discuss women and taxation more broadly to frame out the context under which natalism may operate. Though feminist tax critique is still a relatively small field, since the 1990s, and particularly with the success of Edward J. McCaffery’s *Taxing Women*, scholarship has revealed a disturbing picture of entrenched biases against women within the tax code,

biases which are exacerbated by discrimination and inequalities women face in the labor market and social norms concerned with marriage and reproduction.

From the introduction of income taxes, women have represented a problem of function: ought women be market laborers or reproducers/homemakers? Which role best fulfills their citizenship obligation? As tax scholar Nancy Staudt suggests, contemporary thinking on citizenship has emphasized work in the market economy as “not only a right but a social responsibility” (Staudt 1996-1997, 542). Women, however, were frequently excluded from the public realm of market work and political participation until relatively recently, consigned to the so-called private realm of the household, rendering “women (and children) as functional nonentities, herded into the obscurity of ‘the household,’ ...[a] phenomenon [that] is alternatively characterized in its formal social form, the institution of marriage” (Shurtz 495). This sort of entrenched social expectation, emerging out of a tradition of coverture, has created conflicts for the establishment of fair taxation of households since the 1913 introduction of income taxes. For a couple decades, the treatment of women in the tax code was quite simple: all citizens were responsible for filing income taxes on their earnings individually, particularly after 1919 and the enfranchisement of women as voting citizens. For the majority of Americans, the income tax was a negligible concern, as most people did not earn enough to surpass the standard exemption. If married citizens with two incomes were combined, however, this would not have necessarily been the case.⁹ The introduction of a joint income tax return model in the 1940s, which would ultimately shift the taxable unit from the citizen to the married couple, involved dramatic changes in the treatment of men, women, and families under the tax code.

Tax historian Alice Kessler-Harris details the history of the joint tax return in its various proposed forms throughout the 1940s; in brief, the assumption of joint tax returns generally presumed a single-earner family model under which all resources were pooled, an assumption that reflected around 85 percent of the population at the time and which has been largely maintained in the modern tax code, such that “married women constituted citizens with an obligation to pay taxes, but disappeared as individuals and persons with rights to pay them on their own property and income” (Kessler-Harris 341). Under early proposals, a married couple with one earner would find their tax burden unchanged under the joint return code, whereas two individuals who both earned incomes (or monies from investments) would incur a tax penalty if married, what has commonly been called a “marriage penalty.” Among the voices most opposed to joint returns, initially, were an affluent minority in which both married partners had income or property. As the 1940s progressed and the United States entered World War II, however, more women entered the labor market on their own, leading to broader disapproval of the joint return scheme. Opponents of joint returns were concerned that the burden of taxation on two-earner families would discourage women laborers needed by the defense industries. Interestingly, this period represented a positive revaluation of women’s contribution to the labor force, a stark contrast to the Depression-era perception that a working woman was essentially stealing a man’s job. In response to federal pursuit of mandatory joint tax returns for married households, more states enacted community property laws, which had the effect of allowing single-earner men to allocate up to half their earnings to their wives to avoid paying taxes on the full amount; these transfers

were figurative, of course, and wives were not entitled to actually claim them as their own monies if the couple separated.

Legislators viewed states' community property laws as an end-run around any federal tax imposition since the government was required to recognize existing state property laws. Ultimately, Congress compromised and introduced a non-mandatory joint return—but it was a return with a reduced tax rate that would be far more attractive to married couples than the single taxpayer option. Out of this compromise, income splitting was introduced: the incomes of both partners would be averaged, and then tax would be assessed on the average income and doubled, with the result that the household would effectively be taxed at the rate designated for half its total income. This calculation resulted in a typical wife's earnings (which were generally lower than her husband's) being taxed at a much higher marginal rate than if she were single, but the overall joint payer rate was still lower than initially proposed. As a result, the taxes paid by single-earner households were reduced to match the tax levels of community property states and the tax burden on a primary earner was reduced in tandem with an increase of that burden on a secondary earner. At the same time, the government enshrined husband-and-wife as the unit of taxation for the nation, even if the wife was largely subsumed under the husband (Kessler-Harris 347-359).

The discourse over joint taxation had broader implications for the national perception of families and citizens and for the financial protection of certain families. Kessler-Harris suggests that the joint taxation debates not only allowed the government to define the "proper" family, but also revealed the belief among many that the interests of the married deserved federal attention and legitimation and "signaled a shift in the federal

government's willingness to intervene in the most intimate arenas of life" (Kessler-Harris 359). While the rates of taxation and the structures of exemptions, deductions, and credits have shifted considerably since the introduction of the joint return, at its core, the income tax system continues to reify and reward particular family structures, often at the expense of women. The tax code has tended to lag behind the realities of taxpayers' lives, and the marginal taxation effect felt by women has gone uncorrected and may even be amplified today. In effect, the contemporary tax code enacts a sort of neo-coverture model through its assumptions that "reduce heterosexual family groupings to their male breadwinners, presuming that an increase in men's welfare benefits all members of the household. Even in more reflective theories which recognize that families are comprised of individuals, men are generally assumed to pool their incomes with women and children, who are assumed to be earning less market income" (Philipps 49).

Women's Tax Penalties: Marriage and Working-While-Mothering

Much feminist tax critique has focused on the tax effects upon women's income and thus their labor decisions and the implicit pressures operating to exclude them from paid work. The modern progressive structure and marginal tax rate assessment is still pitted against a household's secondary earner (most commonly a woman, given the employment realities and wage gaps that women face). In *Taxing Women* and subsequent articles, leading feminist tax theorist Edward McCaffery details illustrations of the marginal effect (married) women face. Essentially, under income-pooling joint returns, a wife's wages "come 'on top of' the husband's: her first dollar of salary is taxed at the bracket where her husband's salary has left her" (McCaffery 1997, 19). This often means,

he contends, that a working wife in a middle or upper-income household loses as much as two-thirds of her salary to taxes and work-related expenses like childcare (1997, 12). The effect can be amplified among poorer married women, for whom, ironically, not working may contribute to impoverishment, but who also face marginal tax rates exceeding 50 percent or even greater than 100 percent—that is, by working while married, the loss of credits and the imposition of tax exceeds their actual income (McCaffery 1997, 12). For example, McCaffery uses an illustration of a low-income family for whom divorce (with both partners working) results in a tax gain of over \$900 in federal refunds with the same income levels (2009, 240). Marriage, in other words, is no solution to poverty, and may exacerbate it in some cases.¹⁰

More generally, feminist tax critics have argued that the joint tax return's tendency to tax married women's secondary earnings at far higher rates than married men's primary earnings functions as disincentive for women to pursue paid labor.¹¹ A working wife—or one considering paid work—is put in the position of comparing her net after-tax income “with the additional expenses incurred because of her daily departure from the home. If the difference is not great (and under our present system of taxation and prevalent pattern of wage discrimination, it is not likely to be), the wife may well stop working regardless of the unarticulated nonmonetary benefits that she and her family derive from her work” (Blumberg 9). Because there is a likelihood that a married woman will be the secondary earner in the household and an assumption that a woman with children will be willing (or would prefer) to stay home with her family, the costs of childcare presented by two working parents are often allocated to the woman alone in determining whether or not her paycheck is worth it (McCaffery 1997, 11, 111;

Blumberg 6). Ultimately, unless a woman is making a salary high enough to offset not only her comparatively high tax rate and exceed childcare costs, she may be working for free, or even essentially paying to work, driving her out of the paid labor market:¹²

The “all-or-nothing effect” has some unfortunate consequences, especially in conjunction with the other two tax-induced incentives. The effect may make women’s presence in the labor force unstable because, as circumstances change—most notably, as children enter the picture—the major option facing the family is for the wife to leave her job; simply cutting back one’s hours is not often feasible or desirable. If women remain committed to their jobs, the all-or-nothing effect creates a disincentive against having children in the first place, or forces the couple to juggle two full-time careers and child care. This latter solution puts pressure on marriage itself, since two equal earners with children are the more burdened family. (McCaffery 2009, 241)

The tax disincentive effect on women is most pronounced in households where the married couple are equal earners—and this cannot be chalked up to accident.¹³ Because of the way the joint income tax code was initially structured, it has “not only historically favored male breadwinner families, but, because it treated secondary earners less generously, actively discouraged women from labor force participation... a consequence of the desire to privilege traditional families” (Kessler-Harris 333). Equal partners will feel the “marriage penalty” most acutely because the secondary earner will actually lose a greater proportion of her wages based upon her husband’s tax bracket.¹⁴ Ironically, attempts to correct for the inequitable tax burden married working women experience have been blocked for being unfair, or special treatment:

Any attempt to change the law to “favor” working wives is viewed as “social engineering” or as subverting “family values.” At the same time, the status quo is defined in the language of “neutrality.” Changes to help working wives are then by definition not “neutral.” But this baseline, and the particular concepts of neutrality at work, are themselves highly gendered and have been since the 1948 joint filing compromise that helped push women out of wartime jobs and back into the home. (McCaffery 1997, 80)

The combined pressures of tax, childcare costs, and the gender wage gap manifest in women's high tax elasticity, such that tax increases effectively push women out of the paid workforce, whereas lower taxes encourage workforce reentry (Dowd 589, McCaffery 1997, 121). At least, this is the case where childcare is available and reasonable in cost relative to income.

Childcare is not only a labor issue for women, but also a tax issue because of its unusual treatment within the tax code. In simple terms, the issue is this: taxpayers are permitted to deduct employment-related expenses from their income, but childcare is not included among the allowed deductions. Though there is a childcare credit available to working parents, these expenditures are explicitly not considered employment/business-related, but rather personal expenses, regardless of whether a parent requires them in order to work. Within this categorization lurks the expectation that mothers ought to be at home with their children and their paid work is a personal choice. Tax scholar Mary Louise Fellows argues that “[t]he historical devaluation of reproductive labor adds another dimension to the business/personal controversy surrounding employment-related child-care expenditures... Treating an expenditure, such as child care, the same as other business deductions would disrupt the hierarchical distinction between productive and reproductive labor. By treating child-care expenditures as personal, the tax law perpetuates the economic exploitation, sexism, and racism that [are] rationalized by distinguishing between public production and private reproduction” (265).

Fellows further suggests that those who benefit from the disincentive effects that turn women away from the paid workforce are disproportionately married white men, whose statistically higher incomes put them into the position to forgo their wives'

income; these wives' work in the home is essentially a tax-free bonus in terms of childcare and housekeeping (266).¹⁵ An ancillary effect of this return to the home, of course, is the dependency effect that Nancy Staudt notes, such that women become financially dependent on their husbands, which "in turn, further invades women's liberty interests by producing intra-family power disparities in the short term and poverty in the long term" (Staudt 1997, 535). Women who leave the paid workforce will typically find that if or when they return, their earning potential will be curtailed due to gaps in experience or skills, and employers are not as eager to hire mothers because of their perceived lack of commitment to their jobs. McCaffery suggests that this effect is intentional, built into the tax code from the beginning, with the tax system perpetuating a particular idealized family model: "if women stay home, the system, working in tandem with men's work, will provide for them, at least as long as they don't leave the home or their men. If, on the other hand, women try to get out and work outside the home, the system purely and unequivocally taxes them" (McCaffery 1997, 98). This working-while-married penalty is perhaps most apparent in the structure of social security taxes.

Social Security and Medicare taxes are assessed upon salaries and wages at a rate of 7.65 percent, regardless of income level and in addition to income tax. In other words, if a woman as a secondary earner finds her first dollar taxed at the 28 percent income tax bracket based upon her spouse's earnings, we must add on roughly 8 percent to that figure, bringing her base tax rate up to 36 percent immediately. Social Security taxes are not combined in the way income taxes are, so they are assessed on both spouses' incomes (up to the current earnings cap of \$117,000); every working person pays equally into Social Security regardless of their marital status. Marital status, however, makes a

tremendous difference for collection of benefits, such that Social Security “taxes paid by these [married] wage-earning women provide a de facto subsidy for traditional one-earner families” (Shurtz 504). This is because spouses of wage-earners will receive Social Security benefits regardless of their own work history—a married couple essentially receives the equivalent of at least 150 percent of the traditional working husband/primary earner’s benefits.¹⁶ In one sense, there is nothing wrong with this; women who perform nonpaid labor need financial security as they age just as much as paid-work women do. However, as McCaffery points out, for many women, Social Security taxes are a pure tax they will never recoup as benefits because of their husbands’ wages and benefits:

Since such a spouse would get benefits anyway, as a presumed dependent on her husband, she does not receive her own benefits until she has established herself as a persistent and large earner, relative to her husband: until the “greater of her own or 50 percent of her husband’s earnings profile” comes to mean “her own.” The reason she needs to be a persistent as well as a high earner is that the social security system looks to earnings weighted over time, so that in-and-out workers, or “gappers” as they are sometimes called—workers who have stretches of being absent from the paid workforce—are penalized. Of course, it just so happens that women are far more likely to be gappers than men. (McCaffery 1997, 95)

Social Security has additional biases against non-traditional families in terms of divorce. Women who divorce can potentially claim up to 50 percent of their ex-spouses’ Social Security benefits as a marriage asset, but only if the couple has been married for ten or more years, which is relatively rare for marriages that ultimately end in divorce. The realities of divorce and taxes mean that many women who did not work—or did not work enough or earn enough—will find themselves with virtually no retirement benefits accrued if their marriages end.

Whether considering Social Security or income tax structures, it is clear that the tax code was constructed with particular family structures in mind and an intent to endorse particular social behaviors. Over time, however, the code calcified along these lines rather than responded to changing social and economic realities.¹⁷ The tax code in many cases represents “an explicit decision to reward the Traditionals, a conscious desire to get working wives back in the home, and a deliberate use of familial rhetoric to facilitate transfers of resources to relatively wealthy men, to the conscious exclusion of less privileged groups” (McCaffery 1997, 101). Women are disincentivized by the tax system from fully participating in the paid workforce in favor of nonpaid labor in the home, while men are implicitly and explicitly encouraged to focus on paid labor alone. The political and social rhetoric of *family values* or so-called *mommy wars* plays into the economic structures propped up in part by taxation, reinforcing the idea that women have a choice, to begin with, of working or raising families as well as the notion that women ought to be caregivers. These normative expectations, in turn, impact women’s opportunities in the paid labor market: “the behaviors of married women affect social stereotypes and the rational decisions of employers... Women move back and forth between the paid and unpaid markets... and employers rationally conclude that women are less stable employees... The higher elasticity of married women, combined with the perversely higher marginal tax rates facing them, keeps women at the margin and less wealthy than men” (McCaffery 1997, 195). The gender wage gap, in other words, is a taxation issue, too.

Feminist tax theory has been concerned in no small part with women’s taxation as an issue of citizenship. Insofar as a right (and obligation) to work is fundamental to

meaningful citizenship, the discouragement of women, directly and indirectly, from paid work through the tax code is significant—particularly as that discouragement leads to greater disparities in women’s financial stability and independence. “If the right to work is understood as a fundamental individual right, every individual should be afforded a neutral context in which to make a decision about work. The pattern of work disincentive embodied in the Code is entirely inconsistent with the principle of sexual equality enunciated in title VII and further expanded by the federal and state judiciaries” (Blumberg 9). The flip side of the right to work, of course, is the obligation to do so; if women are not obligated or even discouraged from paid work, then there must be another obligation as citizens that women are expected to fulfill. In this context, it seems clear that reproductive citizenship takes precedence uniquely for women; this, despite the fact that the terms of reproductive citizenship are comparatively devalued and incredibly costly to women.

Natalism in the Code?

Feminist tax theory has been extremely adept at delineating the ways in which (married) women are financially discouraged from or even penalized for paid work—as well as the financial penalties single women incur until they do marry. Much of this scholarship has concluded that the income tax code remains a remarkably patriarchal structure that endorses traditional gender roles and directly and indirectly contributes to racial and class inequalities. Following from this analysis, tax theorists have reasonably determined that women who are discouraged from paid work, particularly married women, tend to focus on non-paid mothering and homemaking work, a decision that is

further bolstered by normative social expectations that pressure women into caretaking roles. The tax structure contributes to disincentivizing women's paid work, but does it actually incentivize them to have children, particularly in the absence of broadly available parental leave policies, affordable childcare, pay equality, and so on? What are the natalist elements at play in the income tax code?

There are nations that have enacted explicitly pro-natalist policies in an effort to spur fertility, and tax structures are part of these policies. Nordic nations tend to be the exemplars in this regard, in their active pursuit of social gender equality and avoidance of assuming male breadwinner models of the family. Tax structures in such nations focus on the individual, rather than the married couple, as the unit of taxation while also providing (via the state) family support policies and resources aiming for gender neutrality (though the work performed in individual families may remain divided along gender lines) (Dowd 594). These pro-natalist policies have often been relatively successful where gender equality is emphasized; in contrast, nations (like the United States) that preserve traditional gender roles, barriers to gender equality, and a male breadwinner model for taxation often see fertility rates decline overall, even in the face of tax-based transfers to families (McDonald 2000, 5).

Given the reality in which having children is expensive, but having children and a job may be unsustainably so for many women, it makes sense that women may drop out of the paid workforce (*not* opt out, as their workforce departure is often termed) when they become mothers.¹⁸ Mothers' wages and work patterns, suggests law professor Joan Williams, do not actually resemble the trajectories of either men or women without children; rather, mothers by and large work less than full time, which diminishes both

their earning power and their chances for promotions or advancement (2001-2002, 415-416). Moreover, since roughly 90 percent of women do become mothers in their working lives, focusing on labor participation and wage gaps for full time workers has the effect of exaggerating working women's labor equality (Williams 2001-2002, 416). Mothers tend to be uniquely marginalized in terms of labor and income; this marginalization is exacerbated by gender bias in the tax code that remains blind to the imputed income of women's reproductive labor in the home. In other words, by dropping out of the paid workforce, a wife and mother "By performing these services herself obtains a tax benefit for the family: it is precisely as though she were receiving a discount of her marginal tax rate" (McCaffery 1997, 121). Tax systems pressure women to choose between paid and unpaid work.

But do tax systems encourage particular reproductive choices? The United States, in contrast to other industrialized nations with declining fertility, does not have an explicit natalism policy; instead, we must consider the various layers of natalist programs, encouragements, and discouragements that function simultaneously and often without coordination, of which the tax code may be one. Tax scholars point to the personal exemption for dependents as a potential pro-natalist feature. Though the exemption may have initially been enacted to relieve the tax burden on lower-income families, it does function bluntly as a subsidy for each additional child a family has regardless of income level (Whittington, et al 545). Of course, this is not to suggest that couples choose to have children in order to increase their personal exemption, though neoclassical economic theory does premise such decision-making would occur: "According to [rational choice theory], any reduction in the cost of children (as a result of

public subsidy) or any increase in income (as a result of transfer payments) is therefore expected to increase the demand for children” (Gauthier 325). Obviously, most people would never choose to have children solely based on tax advantages (or disadvantages), but tax benefits or the availability of family-supportive policies and resources very likely help people to afford the children they have or want, which makes the choice to have children much easier to make. Conversely, the absence of benefits and resources could be a significant discouragement to childbearing. The tax code’s capacity for natalism is important in this regard. As demographer Peter McDonald suggests, pro-natalism tax policies and “programs which recognize that governments must be involved in providing very substantial transfers through services or money to those who have children...give explicit recognition to the fact that children are valuable to the whole society, not just to their parents” (McDonald 2000, 13-14). And, on the other hand, anti-natalist features within the tax code uphold the conception that children are purely the responsibility of the particular parents who choose to have them.

While natalist policy is ambiguous in the United States, natality—fertility rates—is important in the United States just as in any other nation. For a stable future, a state must “balance three needs: (1) a stable population, (2) a plausible ratio of workers-to-retirees, and (3) a manageable number of immigrants” (Last 7). Several industrialized nations—notably Japan and Italy—are currently confronting population declines that potentially threaten future instability economically and socially—the flip side of the preceding decades’ fears about unchecked fertility in developing nations. In fact, the fertility rates of the United States have been declining steadily since 1800, with the exception of the World War II baby boom (Last 3). The Pew Research Center found that

fertility rates had dropped to the lowest-ever recorded levels in 2011, across all demographics, likely in response to the nation's economic crises.¹⁹ The CDC also reports (2012) that fertility rates remain significantly below replacement level (2.1 births per woman) at around 1.88 or 1.89, and that rates have remained below replacement level since the 1970s.²⁰ States have a demographic interest in establishing fertility rates that protect future sustainability, rates that ensure replacement without too great a margin of population increase or decline.²¹ This ideal rate is typically pegged in industrialized nations as greater than 1.5 births per woman (McDonald 2006, 485). Anything less would require significant migration to support the aging population.²²

Demographers and population theorists argue that declining fertility in developed nations can be linked explicitly to issues of gender inequality and the costs women specifically incur by having children. Even if opportunities are nominally open to all individuals, "if women are provided with opportunities nearly equivalent to those of men in education and market employment, but these opportunities are severely curtailed by having children, then, on average, women will restrict the number of children that they have to an extent which leaves fertility at a precariously low, long-term level" (McDonald 2000, 1). Even if this fertility effect is not uniform, it still has potential major impacts; McDonald calculates that if 20 percent of women have no children and 20 percent have just one child, the remaining 60 percent of women must have an average of 3.2 children to maintain population stability (2000, 2). Fertility rates, moreover, only reveal part of the reproductive picture, to the extent that women's actual fertility rates misalign with their preferred fertility rates in response to the social and institutional context for childbearing (McDonald 2006, 485). Ironically, gender inequities that make

the opportunity costs of having children greater for women not only lead to lower levels of fertility overall, but also lead women who have decent jobs and economic resources to have fewer children overall, preferring to focus more resources on fewer children (Lopoo and Raissian 909).

In a context of declining overall fertility and prevailing ideologies that privilege individual responsibility for children and familial autonomy—along with resistance to substantive structural changes to correct for inequality—using the tax code to encourage particular reproductive behaviors seems reasonable. Individual families are assumed to make rational decisions on family size with consideration to the financial impacts they will independently face. Providing an ostensible reward to childbearing, like the CTC, is at least an indirect inducement to justify having a child. The CTC in its nascent form was explicitly pro-natalist, emerging legislatively in the 1980s via the promotion of Allan Carlson of the Rockford Institute think tank and the National Commission on Children. Carlson advocated tax breaks and credits to families with children to promote childbearing, testifying before congressional committees and publishing government reports that claimed the (economic) future of the nation was in jeopardy because of falling fertility. Tax transfers, in the form of larger exemptions and credits, were the solution (Powell 456-460). Though Carlson could be figured as an alarmist, his reasoning ultimately was picked up and enacted.

Thus, the tax code, even while it entrenches the gender labor biases discussed above, is also deployed to promote childbearing (at least to some extent) and somewhat ameliorate at least the monetary costs—if not the social/professional/personal costs—of reproduction. It is also a discreet way to encourage childbearing that does not tread into

an overt eugenic policy, operating instead as an indirect aspect of cultural eugenics. Women are not explicitly exhorted into fulfilling their national reproductive duty, as twentieth century eugenic platforms would have it, but certain rewards are held out for those who do.²³

The effectiveness of pro- and anti-natalist features of tax systems is debatable. An analysis of 18 European countries found that fertility increased 25 percent for every 10 percent increase in child benefit levels, provided that benefits did not later bar women's reentry to the workforce (McDonald 2006, 503). In the United States, tax incentives for reproduction have had more mixed or ambiguous results. According to a meta-analysis of natalist policies "The exemption granted to parents for their dependents may increase fertility, but the labor supply benefits of the EITC seem to reduce fertility," whereas mandating coverage of fertility treatments had a much more direct effect (Lopoo and Raissian 935). Of course, Lopoo and Raissian may be a bit naïve in their conclusions on tax code pro-natalism by neglecting the state's differential interest in populations. The EITC, which aids poor families, is not necessarily intended to encourage childbearing, and in fact a number of studies have been concerned with whether the EITC poses a reproductive moral hazard for the poor, as discussed further below. The exemption, on the other hand, matters most to families with a positive tax burden, that is, wealthier families who have traditionally been encouraged to increase their family size. The state can be pursuing both pro-natalist and anti-natalist agendas at the same time within the tax system. Even if the tax return's effectiveness is inconsistent, moreover, the state's intent in guiding reproductive behavior through tax advantages and disadvantages is still relevant.

Natalist goals are promoted across the political spectrum, though from different perspectives. Conservatives tend to emphasize tax cuts in general, but where families are concerned, policies typically favor increases to personal exemptions over deductions for childcare costs, a strategy that benefits traditional families as well as two-worker families. Liberals are rather conservative in their tax proposals as well, for instance in endorsing the EITC, which provides refunds provided that low-income taxpayers are working for even the most meager wages rather than receiving government assistance. Liberals, however, do tend to advocate for ostensibly pro-family targeted tax credits for expenditures on things like education and healthcare within particular income limits. While these moves have been criticized for their timidity, they have resulted in a more progressive tax system than we might expect (Livingston 332-333). In theory, family-centric tax features serve all families equitably; all families at all social locations receive some sort of protection or privilege via their tax returns. The realities about the quality of these rewards—or disincentives, as the case may be—do differ along class lines, however. For the vast majority of women, the competing needs/desires/expectations to work and to have children cannot be easily reconciled within this framework.

Poor women, for instance, are often politically and socially maligned for their motherhood, which is perceived as irresponsible because of their financial instability. Their reproduction (discursively) appears as a threat to national futurity because they are failed or failing citizens who will pass on this degeneracy to their children. While the tax code may have become relatively progressive in some respects, stagnant wages, limited job prospects, massive income inequality, and global economic trends combine to severely constrain such women's economic mobility, particularly if they are mothers.

Natalist tax policies directed toward poor women, unsurprisingly, attempt to reward labor over reproduction. Of course, poor women in the United States typically have no option but to work, even if they would prefer to be stay-at-home mothers.²⁴ Wealthy women, whose reproduction is generally encouraged socially because it is perceived as economically responsible and desirable for futurity, can typically absorb the costs of reproduction even if their tax burden remains relatively unchanged by these decisions. Some of them will realize positive tax and income effects, depending on their spouse's income, if they forgo work (and childcare costs) for unpaid labor. Middle-income women, often imagined as working moms and the norm for American womanhood, are perhaps the most impacted by natalist measures in the tax code. They often do not qualify for refundable credits like the EITC, so the array of deductions and nonrefundable credits relative to increases or decreases in income will pressure them to make tradeoffs between wage work and maternity. The differences women face where income and reproduction intersect may have the effect of reinforcing class barriers and resentments:

For [poor women], nothing is lost by having children because they have no opportunity to succeed in the mainstream economy. By having children, they are able to participate in family life which at least provides some meaning to life. Hence, present policy directions may lead to both those at the very top and those at the very bottom of the income distribution being more likely to have children while childbearing is restricted for those in the broad, middle range of incomes. From this perspective, low fertility is related to social equity. It is little wonder, in this environment, that the middle class may object to the state supporting the children of the poor when they themselves feel that they are unable to have the number of children that they would prefer. (McDonald 2000, 10-11)

Unsurprisingly, in this context, political rhetoric and policy commonly advocate for limiting the reproductive options and family supports available for women who are

perceived as unable to “afford” their children—even as this category continues to expand and encompass more and more American families.²⁵

What does it mean to be able to afford children anyway? Per a 2007 USDA survey (encompassing families with both working and stay-at-home mothers), average childcare costs for a child’s first two years ran to \$4000; the National Association of ChildCare Resource and Referral Agencies contends that accurate average costs for full time childcare is actually between \$9600 and \$14,600 per year (Last 6). Mothers who forgo work for childrearing, of course, also face significant costs in unearned income. According to some calculations, a woman earning \$45,000 a year who stays home with her child until it reaches school age and then returns to work part time stands to lose nearly \$824,000 in income by the time her child turns 18 (Last 7). Conservative USDA estimates peg the cost of raising a child from birth to age 18 at roughly \$214,400, minus childcare and education costs and irrespective of lost income—if those costs are considered, the cost of the average child is well over \$1 million (Last 7). In the strict logic of economic utilitarianism, children are a losing proposition for any rational, self-interested individual—and one that we obviously continue to choose anyway. And since the future of the nation depends on this choice, the state may have some obligation in ameliorating these costs for its citizens.

Natalist Income Tax Features

Before we turn to a detailed comparison of tax returns and natalist effects, some review of the various natalist elements is necessary, bearing in mind that these elements often interact with each other.

Dependent Exemption: The most basic pro-natalist feature of the tax code is the standard exemption for dependents, which is available to all taxpayers regardless of income level. Obviously, for low-income taxpayers, the exemption makes the least difference; at sufficiently low income levels, the tax rate applied is low enough that the deduction of the exemption amount makes a negligible difference. The effect of the dependent exemption, which currently amounts to \$3900 for each exemption, is most pronounced at middle income and some upper income levels. Tax researchers have concluded that increasing the standard exemption has a significant positive effect on fertility insofar as it represents a large portion of the monetary costs of childrearing; the exemption is estimated to represent 4 to 9 percent of these costs for one child, and represents 6 to 14 percent of annual expenditures for additional children (Whittington, et al 545-546). While the standard exemption is available for all taxpayers, for married women who file joint returns, the standard exemption is basically lost, absorbed into the joint income and deducted from her husband's income rather than her own (Blumberg 5). In fact, the IRS recommends in its W-4 instructions and worksheet that married couples calculate their wage withholding so that the primary earner claims all exemptions (including his spouse) while the secondary earner claims zero exemptions.

Child Tax Credit (CTC)/Additional Child Tax Credit: As previously noted, the CTC arose as a possibility in the 1980s and as a reform linchpin in the 1990s. The value of the nonrefundable credit has increased to a current \$1000 per child. Until the refundable additional CTC was introduced in 2001, the CTC was strictly pro-natalist for middle- and

upper-income families with no real benefit to poor families that had no positive tax burden. The refundable CTC still typically provides less than the total possible benefit amount to poor families because it is limited to amounts up to only 15 percent of income exceeding \$10,000.²⁶

Despite introduction of a refundable CTC, the pro-natalist implications are strongest at higher income levels; the more children a wealthier family has, the more its tax burden (rather than just its taxable income) will be directly decreased. This means that the CTC is actually worth far more in actual dollars: per 2013 tax tables, a family with a taxable income of \$72,600 and a tax burden of \$10,014 will actually end up owing \$9014 if they have one child, which is roughly equivalent to the tax burden of a married, childless couple earning \$66,000 in taxable income. If that \$72,600-income couple has two children, absent any other deductions and credits, their tax burden is equivalent to a married, childless couple earning taxable income of \$59,350. The CTC currently begins to phase out for joint filers at \$110,000 in modified adjusted gross income.

Importantly, contrary to natalist elements like the childcare credit or the EITC, the CTC increases with each child; there is no cap to the number of children that can be claimed, and the legislative history of the CTC simply emphasizes easing the tax burden of large families as though these are an accepted social good (at relatively high income levels). The phase out income levels for the CTC are also much more generous than those for the EITC, which primarily emphasizes assistance for poor families (Brown 256).

Childcare Credit: The childcare credit is a tax liability credit available for families that pay for childcare costs so that the parent(s) may work; if there is a stay-at-home parent,

childcare costs are not creditable. Per IRS guidance, the credit can be a maximum of 35 percent of qualifying expenses, but this amount decreases to 20 percent once income reaches \$43,000. Qualifying expenses are capped at \$3,000 for one child, and \$6,000 for two or more children, which means that the credit is calculated on either actual costs up to these caps or at the \$3,000/\$6,000 maximum regardless of actual expenditures, which tend to be much higher for many families.²⁷ In theory, a person with two children and actual expenses of \$6,000 would be eligible for the maximum possible credit of \$2,100. In reality, this is absurd, since one would have to earn between \$0 and \$15,000 in total income to obtain the 35 percent rate, and childcare would represent over one-third of total annual income; at this income level, one has no tax burden after exemptions against which this credit could be levied, which makes it meaningless. At an income level of \$43,000, where the creditable amount is 20 percent, the maximum credit possible is \$1,200—whether the actual childcare costs were \$6,000 or \$15,000. Thus, “In all income ranges, the child-care credit is rare in its occurrence and limited in its generosity. Among the poorest couples, in particular, it is virtually nonexistent. A major reason for this is the fact that the credit is not refundable” (McCaffery 1997, 117). For poorer women, moreover, the value of the credit is debatable since they are often priced out of the regular childcare market altogether (providers must be businesses or individuals for whom the parent pays payroll and unemployment taxes) and have to turn to family, friends, or under-the-table situations for which they cannot claim the credit. “Low initial after-tax wages are lowered further by childcare expenses incurred while the parent is working, adding steepness to what is already an uphill climb for these struggling families” (Shurtz 520). Effectively, the natalist intent of the childcare credit seems to be

negative for poor women—it provides them little or no benefit—and potentially negative for working, middle-income women because it is quite paltry compared to realistic average expenses. In weighing the economic benefits of working and paying childcare costs as well as high marginal taxes, women in the middle may find that their income counts for very little. We can imagine the credit operating as anti-natalism if a woman limits her reproduction because of the costs/credit calculation or pro-natalist if she leaves the workforce and stays home with/has more children (thereby eliminating childcare costs while adding to the family's CTC and exemption amounts).

Earned Income Tax Credit (EITC): The EITC is conflicted in its natalist aims. The credit, which potentially refunds taxpayers monies that they did not actually pay in income tax, was designed to encourage work among the poor while providing support to impoverished families. Until recently, in fact, the EITC was available only to families with children, and the benefit for childless workers is still minimal (a maximum of \$487 compared to \$6022 for a family with three children). With its dual goals, to promote work and support families, the EITC benefit increases if a family has more children (up to three) but decreases as the family earns more income. Nonetheless, without the EITC refund, many low-income families would slip below the poverty line (Brown 254). The credit consistently inspires concerns about the supposed moral hazard inherent in increasing benefits (to some extent) with family size, since the underlying legislative assumption seems to be that poor families may need support but poor women's reproduction ought not be encouraged, especially where it might interfere with their waged labor.

McCaffery and other tax theorists have examined the ways in which the EITC may actually discourage couples from marrying, since combining incomes can push families out of eligibility or reduce their benefit and for women, as secondary earners, raise the effective marginal tax rate on their wages to near 100 percent. The phase-out income amounts for EITC eligibility are not as graduated as those for other credits, like the CTC, though they were increased in 2001 (Cain 2001, 283).²⁸

Implemented in 1975, the EITC was imagined as an alternative to welfare; its capacity for pro-natalism effects among low-income women, however, has made it the subject of considerable scrutiny. The credit, which is available to both married couples and single filers (mostly single mothers) increases with increased earned income to a certain point and then decreases over the phase-out income range to a zero benefit. Lump sum refunds from the EITC can represent very large proportions of a family's total annual income, and these refunds are not dependent upon a family having any tax liability. In this regard, the EITC is perhaps the most progressive aspect of the tax code and a powerful tool for redistribution.

Preoccupation with the presumed moral hazard of encouraging poor women's childbearing has dogged the EITC since its inception. This is in part due, perhaps, to the fact that the EITC does not discriminate based on marital status and does not punish pregnancy. Theoretically, tax researchers propose, working-poor women would benefit by having a child under the EITC's terms, particularly as the amount of the benefit has increased since the 1990s (Baughman and Dickert-Conlin 2003, 247). Using current figures, there is a significant increase from being childless to having one child, a maximum refund of \$3250 rather than \$487. But the maximum increase in benefit is

roughly \$1000 to \$2000 for an additional child, depending on whether it is the second or the third. Tax analysts may worry that poor women may be spurred to procreate by the EITC, but it seems they may be confusing poverty for irrationality—the increase in benefits does not approach the real costs of childrearing in a year. Very few women likely think of a somewhat increased EITC refund as a blank check or actual financial inducement to get pregnant. That said, the refund could certainly make it easier to care for one's children or to have a wanted baby.

In fact, researchers found that the EITC's increased benefits can be credited with very little real pro-natalist impact; it is to a very small extent positively correlated with increases in first births for both white and nonwhite women, with a somewhat greater (though still very small) impact on nonwhite, married women (Baughman and Dickert-Conlin 2003, 250). Nonwhite women, of course, are disproportionately represented among the poor, and subject to even greater wage discrimination than white women, which in turn further limits their economic mobility. In EITC-critical circles, the figure of the single mother of color is invoked similarly to the mythical welfare queen—she, too, cannot be trusted not to take advantage of the generosity of taxpayers with her hyperactive uterus. In reality, though people of color are disproportionately poor, they are not necessarily *working* poor, making them ineligible for the EITC; in fact, “the EITC-eligible pool includes twice the percentage of whites as blacks” despite disparate poverty levels (Brown 260). Such statistics have not seemed to make a difference in the imaginations of legislators, however, who use the familiar, racially charged language of responsibility, dependency, laziness, and so on to constrain expansion of the EITC.

For the EITC-eligible, actually claiming the credit can be incredibly complicated and even risky. Dorothy Brown discusses how it came to be that EITC tax returns are the primary target for IRS audits. Between 1962 and 1994, the Taxpayer Compliance Measurement Program (TCMP) was empowered to perform audits on random samples of tax returns. In 1994, however, Congress ended the TCMP, claiming that “the filers selected for review when past studies of general noncompliance were conducted were subject to excessive burdens and intrusion.” Since 1994, audit rates have declined among high-income filers—but they have increased among low-income filers, driven by the perception that EITC fraud is rampant. Even as Congress eliminated the TCMP, it increased the IRS’s budget for conducting EITC audits; since 1998, over \$900,000,000 has been allocated for EITC-related auditing and compliance (Brown 255). Given the complexity of accurately calculating the credit, moreover, “While the assumption has often been made that errors on EITC returns are the result of fraud... It is entirely possible that the belief that EITC errors are the result of fraud is a function of racial stereotyping about EITC recipients” (Brown 255).²⁹ These perceptions of EITC-filers have led to more complicated guidelines and bureaucratic oversight of the credit. As of 2004, certain EITC eligible taxpayers will have to go through a precertification process to pre-prove their eligibility, and in particular, unmarried parents must go through these procedures before completing their tax returns (Brown 255-256). Should one file a return with an improperly calculated EITC credit, the penalty will typically involve fines and interest as well as a ban on claiming the EITC for two to ten years.

These features, of course, function concurrently with each other and with the other implicit natalist/labor discouraging aspects of the tax code targeted at women—the Social Security bias, exaggerated marginal tax rates, non-deductible childcare costs, and so on.³⁰ To get closer to an accurate picture of natalist tools in the tax code, we will need to turn to where they weave together: the 1040 return.

Natalism by the Numbers

Tax researchers have tended to look at the tax code as a causal influence, questioning whether natalist features like the EITC or personal exemptions encourage women to have children.³¹ While moral hazard economists may be concerned with such outcomes, the idea that women decide to radically alter their lives by having children because of a potential tax refund in a given year is highly questionable.³² The factors that go into the decision of having a baby cannot be reduced to particular pro- or anti-natalist income tax features. The other perspective on the relationship between fertility and taxes is important, however: given a woman's particular reproductive decision-making, how will her treatment under the tax code change? The real question, in other words, is how does fertility cause the tax code to change its behavior toward a particular household?

To determine to what extent the pronatalist features collide and collude in the tax code, I have constructed two comparison sample sets of 1040 tax returns, one for married couples and one for single women, that allow me to directly quantify and analyze effects at different income points and reproductive and labor behaviors.³³ In a sense, I have designed tax returns and fictional taxpayers that tell common stories. For my married filers, I track how their situation changes as they transition from married dual-earners to a

family with two children. If both spouses continue working, their financial story goes one way; if one spouse (the mother) stops working, or stops working and then has more children, their story goes another way.³⁴ For my single mother comparison set, my tax returns tell a story about what happens as these taxpayers transition from single women workers to single mother-of-two-workers. Using common life changes and 1040s, I am creating predictive narratives as a method of analysis, imagining what happens if women have children, work for pay, or work at home given the prevailing tax structures to which they are subject. My analysis illuminates the very real material effects that taxes impart upon reproductive/productive tradeoffs for women at different class/earning locations. Broadly, each set features tax returns at three income points representative of the incomes of the top 10 percentiles, middle 50 percentiles, and lowest 10 percentiles of the population using commonly available income calculators.³⁵ For the joint returns of the married couples, the pooled income of both spouses is further adjusted to reflect the average 80 percent wage gap that women experience.³⁶ These income points are averages of national income figures, as are the figures extrapolated for childcare costs. The tax withholding for each fictional taxpayer—all of whom are constructed to be salaried or wage-earning individuals, rather than business owners, self-employed, or purely investors—was calculated to mimic real-world exemptions claims according to IRS guidance. To simplify the comparison process, the tax returns do not include state payroll withholding or income taxes; let us assume that these 1040s come from taxpayers in one of the seven no-income-tax states.

Joint Returns

The joint return sets I have constructed compare the tax effects as couples move through different family and labor organizations, from childless, dual earners, to dual earners with two children, to single earner with spouse and two children, and finally to single earner with spouse and three children. My initial income starting point for each of these fictional couple's is determined by current estimates for the top-10-, middle-50-, and lowest-10-percentile income figures for married couples: \$140,001, \$50,742, and \$23,748 respectively; when these families become single-earner families, the woman/mother's income is subtracted while the man/father's income is held constant, that is, I assume no raises for a single-earning father. I have endeavored to make these tax returns reflective of their fictional taxpayers' situations at these varying income bracket levels. For instance, I augment the top-10-percentile couple's income by \$240 to represent taxable income from a modest investment account, but this is negligible. Of the three sample sets, only the top-10-percent couple ends up itemizing deductions; for the median and lowest-10-percentile, the standard deduction for married couples is greater than itemized deductions.³⁷ The top-10-percent couple is constructed to pay over \$4000 annually in student loan interest payments each year, for which their allowable deduction ranges from \$1397 to \$2500 (maximum deduction) over their return set. The middle-50-percentile couple deducts \$1000 from their income for student loan interest payments totaling \$1000. So long as both spouses are working in the top-10-percentile couple, they are also able to deduct \$2000 for IRA contributions (this contribution is eliminated in my model when the woman stops working). Per normal tax processes, the student loan and IRA deductions are subtracted from gross income to determine adjusted gross income,

from which the standard/itemized deduction and exemptions are then subtracted to determine taxable income.

My three couples vary in terms of their childcare costs as well, which in turn impact their childcare cost tax credits. Per McCaffery, in constructing my illustration, “it is important to have the [child care] expenditures increase with class, because there is good evidence that families will spend a large portion of their available resources on child care. This is one reason why child care seems to be as much a source of stress in the first-world United States” (McCaffery 1997, 110). Based on the assumption of two small children in childcare simultaneously, these costs at any income level are considerable.³⁸ For the top-10-percent couple, higher quality childcare, such as a nanny, Montessori school, or high-end daycare center is assumed at a cost of \$300 per week for one child and a ten percent discount for the second child. Childcare costs run to \$29,640 annually for this couple. For the middle-50-percent couple, childcare costs are estimated at \$175 per week for one child, for a total of \$17,290 including a second-child discount. This cost is representative of a moderate childcare facility. For the low-10-percent couple, the total cost of \$7410 for two children (\$75 per week for one child) reflects a lower-cost or subsidized daycare center or perhaps a home daycare center/family care situation. Obviously, these costs are constructions—there are some regions where \$300 a week for childcare would be astronomical and others where it would be a bargain—but I aim for realism in these figures based on national estimates.

For many taxpayers, it is actually the natalist features of the tax code that will make the greatest difference to their bottom line each April. In terms of credits available to taxpayers, only those with significant investments are likely to claim much in the way

of foreign taxes paid, for instance. Residential energy credits are largely limited to homeowners to begin with, and they are further limited to a lifetime amount of \$500 regardless of actual improvement expenditures. Education credits are commonly claimed—though for many students, these are actually claimed by their parents, rather than students themselves; indeed, an argument could be made that education credits are natalist as well. The retirement savings credit is limited to lower-income filers and is limited to a maximum \$1000, though most lower-income filers would not be able to save enough to maximize the credit. Indeed, for a single filer to claim \$1000, she would have to put \$2000 into retirement savings on less than \$17,570 of gross income.³⁹ Aside from itemized deductions (which include mortgage interest, taxes paid, charitable contributions, job expenses—excepting childcare costs!—and medical expenses) and the standard deduction, the standard exemption for taxpayers and their dependents is likely to have the greatest effect on taxable income, at \$3900 per household member.

Beginning with the tax trajectory of the top-10-percent couple, my model shows that their tax return without children is very straightforward, with no tax credits available.⁴⁰ They make a combined \$140,241, and their liability is \$19,817 on taxable income of \$111,884, or about 14 percent of their income. With their Social Security and Medicare taxes (\$10,710 total), their net income is \$109,474. Their total tax burden is about 22 percent. As this couple grows their family by two children, they find their new exemption amount drops their taxable income to \$104,084 and their tax to \$17,867 (about 12.7 percent of gross income). At this point, however, natalist features beyond the standard exemption also come into play. With both spouses working and childcare costs of \$29,640 per year, their tax burden is immediately reduced by a \$650 child tax credit

and a \$1200 childcare credit; this of course, does not nearly approximate their actual childcare expenditures. Their total income tax on two incomes and two children drops to \$16,017 or an effective rate of 11.4 percent. Calculating their unchanged Social Security and Medicare taxes (SSM) adjusts their tax burden to 19.1 percent, with a net income of \$113,274.

Childcare costs, however, are the real issue for my hypothetical top-earning couple, significantly reducing their real after-tax income to \$83,634. Between taxes and childcare, their real income has dropped 23.6 percent since they had children, and 26.1 percent of their after-tax dollars go to childcare. For this couple, deducting these expenses as job related would help much more than the \$1200 tax credit they received. The total income loss from taxes and childcare represents about 40.4 percent.

As McCaffery and other tax theorists point out, the costs of childcare and the upward push on a couple's marginal tax rate are typically allotted in cost-benefit analysis to the working mother alone, presuming that these costs could be eliminated if she chose to stay home with her children, and my model reflects this reality as well. In this case, my top-10-percent woman earns \$62,223 gross, and her net paychecks total \$50,260.86. With a total tax and childcare cost burden of \$56,607, allocating these costs to her sets her true effective marginal tax rate—which is to say the real cost she pays in order to work—at nearly 91 percent.⁴¹ And as it turns out, it is not entirely unjustifiable to allocate the tax costs to her, as I model in the next potential phase of this family, when she drops out of the workforce and the family's effective income tax rate drops to just 4.5 percent.

Obviously, this imaginary family could seek out cheaper childcare, though trading down from, say, a high-quality Montessori school to an adequate daycare center

is not a decision most upper percentile families would likely relish making. But rather than parse out the effects at each childcare price point, my model will simply assume that for one reason or another, my top-10-percent mother decides to stay home with her children for awhile, maybe just until they start regular school and the childcare costs can be foregone. The family budget is certainly stretched, constrained to the father's \$77,778 gross income, but perhaps they have saved for this change. At this income level, deductions and exemptions drop taxable income to \$42,758 with a tax liability of \$5501, a seven percent effective rate. The family loses their childcare cost credit, but they gain the full child tax credit of \$2000 at their lower income. With both parents working, their credits totaled \$1850 against a \$16,017 tax burden (an 11.5 percent reduction); now they receive \$2000 against \$5501 (a 36.3 percent reduction). Adding in SSM taxes, the family's total tax loss tops out at 12.2 percent, netting them \$68,327. After taxes and childcare, the couple used to net \$83,634; effectively, the woman's \$62,223 a year job is worth \$15,307. The family makes nearly 82 percent of its prior dual net income with only the father working, even assuming no increase in his salary. Imagining further that my top-10-percent woman has a third child, through the standard exemption and CTC, the family's net income after taxes actually rises to \$70,152, about 84 percent of the earlier double net income. With three children, her old job is only worth \$13,482.

There is something very important happening here in terms of the state's view of the family and the natalist intents of the tax code. Not only can the childcare tax credit be viewed as natalist in that it subsidizes the cost of having children (to a limited extent), but that it is natalist in a very prescriptive way because it provides for just a limited credit rather than for deductibility of actual expenses. The childcare tax credit masquerades as a

support for working mothers, but in fact obscures the bind that many of these mothers are in, even at high earning levels. Once a woman departs full time work or the paid workforce entirely in favor of caregiving, the prohibitive cost of childcare and the comparatively greater rewards of CTC and tax exemption work to keep her out—and presumably focused on unpaid (reproductive in both the biological and capitalist senses) labor.

The effect is even more pronounced at the middle income level, where women often don't earn enough or have enough opportunity for advancement to justify the costs of labor. My middle income married couple with no children earns \$50,742 and has a tax liability of \$3566 (about seven percent effective rate). Add in SSM taxes of \$3882, and my middle couple earns a net income of \$43,294 with a total tax loss of 15.5 percent. This middle-50 couple sees their taxable income drop to \$21,942, however, when they have two children, with an income tax liability of \$2396 (4.7 percent). A \$1200 childcare credit and \$1196 CTC drop that liability to zero. They receive their withholding for the year back along with a refundable \$804 additional CTC. Thus, after SSM and with their refund, their net income is \$47,664—about 10 percent more than they had when they were childless. Here, again, childcare costs are the real burden. At a total of \$17,290, the middle-50 couple's net income drops to \$30,374—or about 30 percent less income than they had without children. Childcare amounts to 36.3 percent of their after-tax income, driving their real net income loss to 40 percent.

In this case, my model woman earns \$22,552; after SSM (withholding is refunded), her net paychecks total \$20,827. Subtract childcare costs from this, and her job is worth just \$3536. Her actual marginal tax rate is SSM (7.65 percent) plus childcare

(76.7 percent) amounting to 84.4 percent. If she drops out of the paid workforce, however, her family's effective tax and childcare rate actually drops to zero.

Carrying this story forward, let us imagine that for whatever personal reasons or in response to whatever financial, economic, or labor pressures, my middle-50-income wife leaves her job. The family struggles with the father's sole income of \$28,190, again, assumed to be unchanged. At this point, though, my model shows that several tax features combine to positive financial effect. The family's taxable income drops to zero, meaning the sole tax burden is SSM at 7.65 percent (\$2157), making net income \$26,033. Childcare costs are eliminated. The family at the lower income point now qualifies for the additional CTC, a refundable \$2000 credit, as well as an EITC refund of \$4255; thus, after-tax income is actually \$32,288. The family has a negative 22 percent tax burden. With the mother staying at home, the family makes \$2718 more than it did with her income and the associated childcare expenses. In other words, her \$22,552 job actually costs the family around \$3000 a year. With her out-of-work, her husband is now able to net about 109 percent of their dual net income. If she remains out of the paid workforce and has a third child, the family's income increases again to a net \$33,959—about 78 percent as much as the couple made before having children at all.⁴²

For my childless couple representing the lowest-10-percentile in income, on a joint earned income of \$23,748, their taxable income is \$3748 and tax liability is \$373. Their combined SSM is \$1816; the 7.65 percent that is standard for SSM seems dramatically out of proportion given their effective .14 percent income tax rate. With no children, their income is not low enough to qualify for any EITC, so they net \$21,559. If this couple has two children, however, their taxable income drops to zero, and while they

still pay the SSM \$1816, they receive the \$2000 additional CTC and EITC of \$5192. Altogether, their income increases from gross \$23,748 to net \$29,124. However, with both partners working, they still must contend with childcare costs, for which they cannot receive any tax relief. On their earned income, childcare costs of \$7410 drop their net income down to \$14,522 in my model, representing nearly 34 percent of after-tax income. Despite their small tax liability, when childcare is added, the lowest-10-percentile income family's loss is nearly 40 percent. With their tax refund, the family nets \$21,714—though they must wait until tax filing time to realize this windfall—and childcare expenses ultimately cost them only 9.1 percent of their total income. That is, with a net income of \$21,714, total taxes and childcare costs amount to \$2034, and the refund serves as a sort of \$5376 childcare subsidy. Thanks to EITC, with two children this couple actually nets slightly more than they did without children, even including childcare costs.

Suppose, though, that the lowest-10-percentile married mother decides to stay home. Maybe the family calculates that they can afford it or perhaps she loses her job through a layoff or she had to stay home too often with her children when they were sick. Generally, for working poor women, the choice to stay home is not a freely chosen option so much as a cyclical problem. With income dropped to \$13,193, the family no longer has childcare costs and certainly qualifies for some additional aid or benefits. With one earner, the family qualifies for \$1529 in the additional CTC (the full credit is decreased because of too-low income) and \$5270 in EITC. A total of \$1009 is deducted from gross income for SSM, leaving the family with a post-tax net of \$18,983. Compare this to the net income with both parents working; the family loses only \$2731 when the mother does

not work at her \$10,555 a year job. In a sense, her marginal tax rate is roughly 75 percent when accounting for childcare, SSM, and EITC. The family makes over 87 percent of its old income without her wages. If she has a third child, the EITC benefit increases slightly, netting the family \$19,642, or just over 90 percent of what the couple netted with both working.

Single Returns

My single tax returns set considers the (natalist) tax effects and real costs of motherhood as a single woman moves from childless worker to mother-of-two. These imaginary taxpayer women do not have the ostensible luxury of staying at home with their children out of the paid workforce, so the focus on the comparison for these returns is the potential for progressivity and support of their families via tax. My single women outcomes are also calculated with the option of filing as head-of-household, an ostensible tax advantage, as opposed to simply single. I set the initial income for each percentile taxpaying woman at the same intervals and using the same income calculators as I employed with joint filers: \$44,999 (top-10-percentile), \$37,791 (middle-50-percentile), and \$10,555 (lowest-10-percentile).⁴³ My top-10-percentile woman's income is augmented by \$125 to represent income from a modest investment account, but this is negligible. Despite the assumption of some mortgage interest and property taxes, and a few other deductions, for the top and middle percentile women, only the top-10-percentile woman's itemized deduction exceed the standard deduction of \$6100. The top-10-percentile woman deducts \$1000 in student loan interest; the middle 50 percent woman deducts \$500. For both the top and middle percentile women, they also deduct

\$2000 for IRA contributions while they are childless, but these amounts drop to \$500 when they have children.

My three hypothetical women also vary in their childcare costs as well, with the highest-earning woman spending \$17,290 for her children—equivalent to the costs expended by the middle-50-percentile married couple. The middle-50-percentile woman spends \$12,350, or \$125 per week for one child and \$112.50 for the second. For the lowest-10-percentile woman, her cost of \$1040 assumes she has access to either subsidized childcare or is able to rely on free care from friends or family. The assumption of \$1040 assumes that there are instances where she needs emergency backup care or more costly care outside of typical work hours, for instance, to cover an overnight shift.⁴⁴

My top-10-percentile single woman without children will pay \$4193 in income tax on her income of \$44,999 (9.3 percent effective rate), along with \$3443 in SSM. Her net income is \$37,363 with a total tax burden of about 17 percent. With two children, her income tax drops significantly to an effective .1 percent after the CTC and childcare credit. Her final income tax liability totals only \$48, though she still pays the same SSM taxes, dropping her after-tax income to \$41,508, or about 11 percent more than she had when childless. Of course, her childcare costs of \$17,290 take a large bite from that net—her after-tax income is reduced by 42 percent to \$24,218. Taxes and childcare, in other words, amount to close to half of her gross income, and proportionally, she loses more than the top-earning, two-income married couple with children. At this income level, she is not eligible for any EITC refund, as she out-earns the income cap by \$1961.

My model's top-earning single woman with children does marginally better by filing as a head-of-household, the filing status that is most associated with single parents.

Interestingly, while the EITC tends to penalize marriage at lower income levels due to its relatively abrupt income phase-out, the head-of-household (HOH) status would seem to penalize unmarried mothers. The standard deduction for HOH is \$8950, compared to \$6100 for a single filer or \$12,200 for joint filers. While in accounting logic, the deduction is more generous to reflect the burden of being a sole provider for dependents, the reality is that it does not achieve a financial parity that acknowledges the implicit costs of losing a secondary earner or caregiver. While the cost-benefit analysis of the tax code turns on the taxpayer, the impact of this deduction differential actually impacts the dependent children of these households. Through varying deduction amounts and credit eligibility, in the face of the income realities of most single-parent households, it seems apparent that “The children [the government] supports most—either directly or indirectly—are children in family settings that include marriage. And however strongly the government may want to defend marriage, it seems unfair to place the burden of this pro-marriage policy on nonmarital children” (Cain 2001-2002, 269). Only the EITC’s comparative generosity to single-parent households seems to be an exception.

With the HOH filing, my top-10-percentile woman’s nonrefundable CTC and childcare credits are adjusted to \$1544 and \$1200 respectively, and she qualifies for a further \$50 credit for her IRA contribution. These credits wipe out her \$2794 tax liability, allowing for a full refund of the \$780 that had been withheld from her paychecks as well as an additional CTC refund of \$456. With SSM, her net after-tax income thus comes to \$42,137. Childcare costs drop her disposable income to \$24,847, effectively swallowing 41 percent of her after-tax dollars. The additional standard deduction offered by HOH filing (\$2850) ultimately amounts to a gain of \$629 for her over standard single filing.

At the middle-earning point, a single, childless woman will pay \$3345 in income tax and \$2891 SSM on her gross income of \$37,791. Her total tax burden is effectively 16.5 percent, with a net income of \$31,554. With two children, her tax liability drops to \$2400, which is eliminated by a childcare credit of \$1440 and a CTC of \$960. With dependents at this income level, she now qualifies for an EITC refund of \$1108 as well as the additional CTC of \$1040. This means that her 7.65 percent SSM tax burden is ameliorated by a refund of \$2148, bringing her after-tax income to \$37,048. From this, childcare costs of \$12,350 take 35 percent, bringing her net income to \$24,698. For her, the cost of taxes and labor (childcare expenditures so that she can work) amount to 34.6 percent of her income (or just over 40 percent on her earned income alone). That said, the value of EITC as a single filer means that she loses somewhat less, proportionally, than the married, dual-earning middle-50-percentile filers with children. Filing as HOH, her situation improves marginally. Her total refund rises to \$2817, which means her disposable income drops by 32.9 percent.

The limited value of HOH-filing is eliminated at the lowest income levels, however. For my lowest-10-percentile single woman, on earned income of \$10,555, her income tax is \$56 and SSM is \$807; she receives a very small EITC refund of \$288 as a single, childless woman, bringing her total income to \$9980 (a 5 percent total tax burden). If she had two children, the combination of standard deduction and exemptions (whether single or HOH) brings her taxable income to zero. At her low income level, however, her EITC is still in the phase-in period, so she receives less than the full possible benefit of \$5372. Instead, her EITC refund is \$4230, with an additional CTC refund of \$1133, also reduced from the maximum of \$2000 for low income. While the

phase-in periods for these credits may have been designed to mitigate the moral hazard of individuals working just enough to qualify, the effect is reduction of resources for the very poorest of children in the lowest-income households. Nonetheless, for the lowest 10 percent earner, the refund of \$5363 is actually more than half of her total gross income, and clearly makes a tremendous difference to the family's financial picture. Her limited childcare costs represent about 7 percent of her after-tax income; her after-tax-and-childcare net is 33.3 percent of her actual earned income. The tax code, for all its limitations, functions at its most progressive at this level of impoverishment. While natality of poor women is not encouraged through the more direct credit mechanisms, the EITC functions to at least protect (to some extent) their maternity.

Real Taxpayers and Second-class Citizens

These comparisons between single and married women with and without children are not intended to suggest that there are no costs families should bear for having children. While many feminist critics would certainly argue that there ought to be a greater social, if not state, interest in supporting the needs of women as mothers and workers, I am not trying to suggest, for instance, that families are necessarily maligned by having to pay childcare costs. Rather, I am trying to emphasize the differentials that families and especially women face in terms of tax consequences for their reproduction. The legislative hostility to tax rate adjustment for secondary earners and the insistence that childcare costs are not deductible employment expenses have hit women hardest at every income level, whether they are single or married. Childcare costs, in particular, are mothers' entry fee to the paid workforce, and the failure of the tax code to address the

realities of working mothers is a barrier to work primarily borne by women.⁴⁵ Imagine, for instance, if my top-10-percentile single-filing woman were able to deduct her childcare costs: her taxable income would drop to \$7434, rather than \$24,724; she would receive a refundable additional CTC of \$2000 as well as her withholding of \$780. Though she is ostensibly in the top 10 percent of earners, it seems clear that this kind of taxation reform would have great potential to financially stabilize her family. For women at the middle-50 and lowest-10 percentile income levels, single or married, deductible childcare costs could maximize their total potential refunds and essentially increase the real value of their paychecks. A standard deduction for HOH on par with joint filers would also benefit women at the lowest-10-percentile income mark.

For a married woman, a combination of childcare cost deductibility along with adjustment in the marginal rates of taxation for pooled income would effectively eliminate the penalty she incurs for working while mothering. Currently, the CTC and additional CTC are explicitly more valuable than the childcare cost credit; this combined with the disconnect between credit value and actual, realistic childcare expenditures, it is clear that women's labor productivity is devalued in favor of their reproductivity.

The workings of the tax code reaffirm that women's citizenship role is primarily still understood as reproductive in this facet of the state, though this is of course mediated by her class location. The class implications are particularly important when thinking through how futurity and cultural eugenics intersect in the idealized notion of the taxpayer. The state desires children, but insists that the cost and sacrifice of providing those future citizens must remain in individual families—indeed, to the greater extent that a family relies on state assistance for its subsistence, the more it is constructed as failing,

a drain on so-called real taxpayers. For all its pro-natalist potential, the EITC actually rewards work over reproduction, and researchers have basically found that fertility increases under EITC only among those whose broader economic mobility is most constricted (Baughman and Dickert-Conlin, 2003, 2009). That is, women who will inevitably remain in the lowest-earning demographic, regardless of EITC impact, still have children. Beyond EITC and limited additional CTC credits, the tax code does not have any way to support or endorse their maternity.⁴⁶

Women in the middle- and upper-income levels, not surprisingly, are incentivized by the tax code to have children rather than remain in the paid workforce—provided, of course, that they are married. The wealth boundaries of reproductive citizenship, in a sense, are unchanged from when suffragists premised their claim for enfranchisement on the grounds of their maternity and civilizing function in the private sphere, obscuring the huge numbers of poorer women who were always in the paid workforce, mothers or no. Wealthier women (or women with wealthier spouses) may choose to work, then, but the tax code—the system by which modern politics purports to sort real citizens/taxpayers from failed citizens/dependent takers—still insists that their reproductive citizenship is the relevant measure of their contribution to the state. Theirs are the babies that the tax structure directly encourages and rewards with pro-natalist features and market labor disincentives.

McCaffery reminds us that “The tax system was not set up with dynamism in mind,” and the traditional gender norms embedded within its modern operations reflect its mid-twentieth century origins (1997, 137). That is, the same assumptions about family and labor structures that guided design of the income tax code, particularly joint tax

returns, in the 1930s and 1940s remain extant in the current code. While the antiquated norms that punish non-traditional families may burden all non-traditional taxpayers, women are uniquely marginalized and harmed by tax bias. The tax code biases that encourage women's reproduction do not simultaneously undermine the insistence upon waged labor as a foundation of citizenship: the "duty to avoid dependence as well as...to contribute as much as possible to the productive output of society" (Staudt 2009, 56). If anything, considering the explicit intentions of the EITC, the tax code reifies the notion of productive labor as the minimal standard. Reproductive citizenship, therefore, remains a devalued and secondary variety of national belonging, and one that can continue to be un- and under-supported by state structures and institutions.

Women are put in the position of continually navigating this citizenship schism, and the divide is perhaps heightened by the tremendous gains women have made in the labor force. McDonald notes the potential double bind this puts women in, such that "If early childbearing prevents a woman from realizing her potential in education and paid employment, she is held responsible. Alternatively, if she prioritizes education and career and remains childless, she is also held responsible" (2006, 493). Feminist tax theorists have emphasized the importance of reforms to promote women's working opportunities, economic equality, and general autonomy in the name of achieving full citizenship. Indeed, tax equality to promote women's waged work would free women to take on those sorts of citizenship obligations: "women may have some *responsibility* to contribute their talents and energies to the greater public good" (Staudt 1996-1997, 538). By emphasizing (waged) labor alone, however, this kind of reform focus risks eliding the greater public good that is served by women's reproduction and childrearing. Reproductive citizenship

as a framework for obligation and belonging is not inherently problematic. Rather, it is a problem when reproductive citizenship is consistently figured as a sub-standard variety of citizenship and then imposed solely on women. The terms of work-based citizenship and reproductive citizenship reinforced through the tax code cannot be shrugged off as rhetoric or opinion that women can reject or overcome at their own discretion. The tax code creates very striking, material effects that impact women's financial stability, economic mobility, professional opportunities, and even the quality of resources available for their parenting. Material constraints like these function as the primary mechanisms for the new cultural eugenics, not controlling procreative capacity per se, but rather the resources and social endorsement required to meaningfully exercise that capacity.

Notes

¹This attitude was infamously demonstrated in the 2012 presidential elections, in which candidate Mitt Romney was recorded giving a speech that characterized the 47 percent of citizens who do not pay positive income taxes as takers. More broadly, however, research demonstrates that a majority of Americans tend to overlook the various tax-based supports and entitlements that they utilize. Suzanne Mettler's survey work in "Reconstituting the Submerged State" found that of people who claim they have never used a government social program, a majority had in fact taken advantage of tax benefits like home mortgage interest deduction, childcare credits, and education credits, as well as benefit programs like 529 savings plans and federal student loans. These sorts of entitlements are rarely termed as handouts, allowing citizens to neglect the ways in which they are part of the so-called takers benefitting from government largesse. See: Mettler, Suzanne. "Reconstituting the Submerged State: The Challenges of Social Policy Reform in the Obama Era." *Perspectives on Politics* 8.3 (2010): 803-824. Also: <http://thesocietypages.org/socimages/2012/09/19/hidden-beneficiaries-of-federal-programs/>

² Though conservative tax policy typically privileges wealthier citizens and corporations, the rhetoric around taxes often emphasizes the "middle class" and families in general as the intended beneficiaries of reforms. In fact, as my analysis in this chapter will show, a number of natalist, conservative-led tax reforms actually do work to directly benefit wealthier, traditional families that conform to gender norms of male breadwinner and female caregiver. Liberal tax policy tends to emphasize lower- and middle-income taxpayers, often with rhetoric that suggests wealthier citizens and corporations need to begin paying their so-called fair share. These policies and discourses, too, focus on families and ostensible benefits to middle and working class families that will come from more progressive tax systems and redistribution. One of the more effective liberal tax mechanisms to aid lower income families, the Earned Income Tax Credit (EITC) will also be considered more fully in this chapter's analysis.

³ Just as Joan Williams (2000) premises that the labor market approaches women as "mothers and others," so, too, do income tax practices and structures.

⁴ <http://www.taxpolicycenter.org/taxtopics/encyclopedia/child-tax-credit.cfm>

⁵ These welfare reforms, while generally conservative-led, were widely supported by liberals, including then-President Clinton, and seem to have been supported by broad public opinion.

⁶ Disturbingly, Williams wrote on the need to fight this conception in 2001; in 2013, an economic advisor to President George W. Bush and presidential candidate Mitt Romney made the exact same comparison, that choosing to have a child is like choosing to buy a Porsche, in his argument against the inclusion of maternity coverage in the Affordable Care Act: http://www.salon.com/2013/11/11/gops_newest_demented_crusade_war_on_mothers/

⁷ Democrats do not necessarily engage with the issues of the impoverished when it comes to tax policy; while liberal politicians tend to advocate raising marginal tax rates for the wealthiest taxpayers, their stances on lowering taxes for the poor or expanding redistribution through refundable tax credits are not commonly articulated. A notable exception to this was President Obama's proposal in March 2014 calling for expansion of the EITC and increase of the maximum credit for the childless working poor; see: http://www.whitehouse.gov/sites/default/files/docs/eitc_report.pdf.

As an aside, an interesting argument could be made that Democratic tax policies that would push for greater redistribution through the tax code rather than championing protection of the social safety net and state spending for programs supporting poor families perhaps capitulate to more conservative ideologies of personal responsibility and smaller government. That is, rather than encouraging government programs that use tax dollars to create social welfare programs, liberal tax policies simply give tax dollars back to individual families in lump sums and expect them to use those funds to establish their own economic security. While there is nothing inherently wrong with doing this, redistribution via tax returns

rather than social policy/programs illustrates how closely ostensibly conservative and liberal politics operate in their responses to poverty.

⁸ The disproportionate representation of single-mother households among the poor has complex and interrelated causes. These households commonly rely on one income or one income and some limited child support from a non-present father. Single mothers tend to be more challenged in the job market by the stresses of balancing childcare and work; if they lack support networks to care for their children, for instance, they may have a difficult time keeping or advancing in their jobs. Childcare costs can be extremely high, effectively eating up disposable income and keeping these families in hand-to-mouth cycles characterized by debt and instability. Similarly high costs for healthcare or a lack of healthcare coverage can contribute to these families having less financial stability. Women in general face a gendered wage gap; this gap can be amplified for single mothers who are commonly perceived to be less reliable as workers and may be constrained to part-time work options. Sociologists, family theorists, legal scholars, and economists have all grappled with the issues of poverty and single-parent, particularly single-mother households. For more, see: *Poverty in the United States: an Encyclopedia of History, Politics, and Policy*, ed. Gwendolyn Mink and Alice O'Connor, 2004; *Focus on Single-Parent Families: Past, Present, and Future*, ed. Annice D. Yarber and Paul M. Sharp, 2010; *The Feminization of Poverty: Only in America?*, ed. Gertrude Schaffner Goldberg and Eleanor Kremen, 1990; *Poor Women in Rich Countries: The Feminization of Poverty Over the Life Course*, Gertrude Schaffner Goldberg, 2009; *Child Care and Inequality: Rethinking Carework for Children and Youth*, ed. Francesca Cancian, et al, 2002; *Handbook of Families and Poverty*, ed. D. Russell Crane and Tim B. Heaton, 2008; *The Crisis of Caregiving: Social Welfare Policy in the United States*, ed. Betty Reid Mandell, 2010; and *Single Parent Families: Diversity, Myths, and Realities*, ed. Shirley M.H. Hanson, et al, 1995.

⁹ The initial exemption was \$3000 for individuals, \$4000 for married couples, with no standard exemption for children (Harris-Kessler 335). Under the individual taxation model, a married couple, each with \$2999 in income (total \$5998) would be exempt from income taxation; as a married couple under joint taxation, however, they would be taxed on the excess \$1998.

¹⁰ McCaffery argues that the marriage/income impact is mediated by class: “The situation of upper-income families—indeed, the whole range of treatment by class—introduces highly unfortunate discontinuities. Among the lower classes, the tax laws discourage formal family structures. This might retard economic improvement to the middle class. At the middle income levels, the laws encourage women to work full-time or stay at home. Either such women fail to develop valuable job market skills, or they find themselves pushing against the upper income levels. But as soon as they do, they face even greater incentives to stay home. Secondary earners in general, and married mothers in particular, are thus pushed in different directions as they cross income levels. The whole pattern is reflected in a social structure that finds poor women alone, middle-class women in a bind, and upper-class women disempowered” (McCaffery 2009, 242)

¹¹ This is not to suggest that there are no benefits to the income splitting option provided by the joint tax return, and in general households that file jointly see a lower proportional tax bill than a single filer—though the portion of that tax bill footed by the secondary earner is disproportionate. Indeed, the tax benefits of joint filing on a household overall have been a point in favor of marriage equality law. Prior to the enactment of federal and state joint filing options for same-sex married partners, these couples were forced to file as single taxpayers, with a combined tax burden that exceeded that of married taxpayers, burdens that were further increased in the event that a same-sex couple had children (Cain 1996, 472).

¹² While the continuing professionalization of women has led to some changes in this cost-benefit analysis for women, the breadwinning wife/mother is still relatively uncommon. While many working mothers are integral to their families' economic stability, the idea that this cost balancing is falling to men as well is not supported. There have been some increases in the prevalence of stay-at-home fathers, which have nearly doubled in number from 1.1 million in 1989 to 2 million in 2012 (<http://www.pewsocialtrends.org/2014/06/05/growing-number-of-dads-home-with-the-kids/>). Those gains, however, may have been amplified by long-term unemployment that has impacted men since the financial

crash of 2008, and per the Pew study, about a quarter of the stay-at-home fathers in 2012 said they were at home because they could not find a job. Moreover, to put this in perspective, these 2 million stay-at-home fathers come from the 70.1 million fathers counted in the most recent census (https://www.census.gov/newsroom/releases/archives/facts_for_features_special_editions/cb12-ff11.html). The prevalence of stay-at-home mothers, by comparison, is rising and currently represents around 29 percent of American mothers (<http://www.pewsocialtrends.org/2014/04/08/after-decades-of-decline-a-rise-in-stay-at-home-mothers/>). Interestingly, the Pew survey found only 6 percent of the stay-at-home mothers reporting they were at home because they could not find paid work.

¹³ The income splitting effect is inequitable to men as well: “if the couple is the taxation unit as distinct from the individual, the benefit of splitting of joint income between partners for tax purposes is generally much greater for high income-earning males than for low income-earning males. Government tax expenditure then is directed to wealthy males and away from the provision of child-related services and hence away from gender equity. As, on average, young men have lower incomes than older men, intergenerational equity is also associated with this form of social inequity” (McDonald 2000, 11).

¹⁴ An illustration from McCaffery, using tax rates from 1997: “This [marriage] penalty refers to the fact that some couples pay higher taxes on getting married than they did as singles. It is in this sense...the Equals who pay the marriage penalty. As individuals, each making \$30,000, they each pay \$3,000 [in taxes]...On marrying, their combined tax increases from \$6,000 to \$8,400...The Traditionals get a ‘marriage bonus’...because their tax goes down on marrying” (McCaffery 1997, 17). The Traditionals, as McCaffery terms them, see their tax decrease because earnings are unchanged, but the tax code offers them more exemptions and deductions against that earning.

¹⁵ Fellows goes on to suggest that a correction to this imbalance would be deduction of childcare costs from income (as opposed to just the tax credit on partial expenditures that exists now: “By allowing a deduction for child-care expenditures, the tax law indirectly taxes the child-care services enjoyed by one-earner couples. An unlimited deduction would indirectly ameliorate some of the effects of wage and salary discrimination experienced by women and men of color in all sectors of the labor market. Yet another consequence of providing an unlimited deduction for child-care expenditures would be the removal of one potential economic barrier for women entering the waged labor market” (266).

¹⁶ “While the husband is alive, the wife receives credit for the greater of her own or 50 percent of her husband’s ‘potential insurance amount,’ in social security lingo. This means that the wife is treated as if she earned one-half as much as her husband. Since the husband is receiving 100 percent credit for his own work, the couple gets to pool at least 150 percent of his benefits. On the husband’s death, the widow receives credit for the greater of her own earnings or 100 percent of her husband’s. That is, on the *benefits* side, the social security system rewards single-earner families” (McCaffery 1997, 95).

¹⁷ These rejected realities not only affect women, by pushing them into traditional, home-bound roles, but also men. As tax scholar Nancy Dowd notes, “Fathers are unlikely to give up wage work (or feel that they can) when income cannot be replaced by the mother and the state provides no family support. The same market inequities that limit the impact of tax reform for women also generate a dynamic that separates men from nurturing” (598).

¹⁸ It may be under these circumstances that the tax code can be found to function as especially pro-natalist, as will be analyzed further in this chapter.

¹⁹ The November 2012 report showed a decline among all women, but a dramatic drop among foreign-born/immigrant women that was apparently unprecedented.
<http://www.pewsocialtrends.org/2012/11/29/u-s-birth-rate-falls-to-a-record-low-decline-is-greatest-among-immigrants/>

²⁰ http://www.cdc.gov/nchs/data/nvsr/nvsr62/nvsr62_09.pdf (see pages 7-8)

²¹ McDonald reports that “Some 30 countries today have fertility rates below 1.5 births per woman. The governments of each of these countries have reported to the United Nations that they consider this rate to be ‘too low’ (United Nations 2004). When fertility is moderately below replacement level, the size of subsequent generations falls only slowly and, if considered necessary, there is an opportunity to supplement the generation size with migration. When fertility remains very low, however, the generation size falls rapidly and massive migration would be required to offset the decline (United Nations 2000). Hence, we can think in terms of a ‘safety zone’ for low fertility” (McDonald 2006, 485).

²² Resistance to immigrants, detailed in Chapter 3, is incredibly ironic given the declining fertility rates in the United States: “Keeping immigration at a reasonable level (the U.N. uses 760,000 immigrants a year as a baseline) would mean that our population would increase to 349 million in 2050, but that our worker-support ratio would be cut in half. If we cut off immigration altogether the worker-support ratio would be even lower, and in addition, we’d face rapid population decline” (Last 7). Also unfounded are the stereotypes of unchecked fertility among immigrant populations: “Of America’s major demographic groups, only Hispanics are above replacement, with a TFR [total fertility rate] of 2.3. Yet even the Hispanic population has seen its fertility rate fall some 8 percent in the last decade. Indeed, the problem with immigration as it relates to fertility isn’t the old complaint that the newcomers are out-breeding the natives. Rather, the problem is that the newcomers start behaving like natives too soon, with their TFR regressing quickly to the mean” (Last 3).

²³ It is especially ironic that social supports for children and families are often slashed out of claimed duty of responsibility to the “taxpayers.” McDonald writes that “The solution to low fertility therefore lies in providing a greater sense of assurance to young women and young men that, if they marry and have children, they will be supported by the society in this socially and individually important decision. If instead they look ahead to societal arrangements that severely disadvantage those who have children, they will delay their family formation until they feel they have reached a secure enough position to assume its costs. Individual delay means very low fertility for the society” (McDonald 2006, 495). Insofar as tax revenues are not used in service of family supports, the income tax code’s array of deductions and credits may become the state’s primary reward or support structure for having children.

²⁴ Relatively paltry state support benefits often will not replace enough of income, and many of these benefits—particularly programs like TANF—are linked to pursuit of employment and have maximum periods of no more than two years.

²⁵ As an aside, these attitudes about women who are “irresponsible” in their reproduction are often incredibly reductive and reliant on stereotypes and racist or classist tropes. The vast majority of women, obviously, are extremely cognizant of the costs and burdens associated with having children, and they do not make the decision to have children lightly as some social critics claim. These sexist constructions of women as children themselves, unable to grasp the consequences of their reproductive decisions, pervades many aspects of discourse in reproductive justice and uniquely singles women out as targets for state discipline.

²⁶ In addition: “The maximum refundable CTC is allowed only to the extent the taxpayer’s Social Security taxes and income tax liability exceed the taxpayer’s EITC. At lower income levels, the standard deduction and personal exemptions will eliminate the income tax liability of many families, making the CTC only available to the extent that the employee’s share of Social Security taxes exceed[s] their EITC amount. However, it is at the lower income levels that the EITC is at its highest. As a result, many low-income parents will not receive the full amount of the CTC” (Brown 256).

²⁷ As a reference, a moderately priced daycare in the Atlanta area charges around \$175 per week for a two-year old (and more for younger children). This amounts to an annual cost of \$9100 for one child. Siblings are often enrolled at no more than a 10 percent discount, so for two children, costs could easily run to over

\$17,000. Obviously, these expenses decline as a child enters school (assuming public school enrollment), but afterschool and summer care are still required and often costly.

²⁸ IRS guidance for 2013 on EITC eligibility (<http://www.irs.gov/Individuals/EITC-Income-Limits,-Maximum-Credit--Amounts-and-Tax-Law-Updates>) is as follows:

Earned Income and adjusted gross income (AGI) must each be less than:

- \$46,227 (\$51,567 married filing jointly) with three or more qualifying children
- \$43,038 (\$48,378 married filing jointly) with two qualifying children
- \$37,870 (\$43,210 married filing jointly) with one qualifying child
- \$14,340 (\$19,680 married filing jointly) with no qualifying children

Tax Year 2013 maximum credit:

- \$6,044 with three or more qualifying children
- \$5,372 with two qualifying children
- \$3,250 with one qualifying child
- \$487 with no qualifying children

²⁹ Brown further points out that “[There is a perception that] The error rate associated with the EITC that results in the \$6 billion tax gap attributable to all tax credits, including the EITC, justifies the targeting of EITC recipients. But the \$6 billion tax gap is only slightly more than 5% of the total \$100 billion tax gap and the IRS is not pursuing any other taxpayer group with such vigor. The IRS is also not pursuing EITC tax preparers to the extent it is pursuing EITC recipients” (Brown 257).

³⁰ There is another potentially pro-natalist aspect of the tax code that I will not address via tax return analysis, but it bears noting: healthcare cost deductions associated with fertility treatment. Medical expenses exceeding 10 percent of adjusted gross income can be deducted. Given the relative rarity of insurance coverage for these kinds of treatments, assisted reproductive technology (ART) is often paid for out-of-pocket and is thus the province of the relatively wealthy; in this sense, absent more universal, affordable availability of these treatments, deductibility of ART expenditures are a classist tax benefit. In a cross-national analysis of ART availability, cost, and outcomes, Chambers, et al., calculated average disposable income to determine what the proportional cost of ART (which can include treatment cycle management, ovarian stimulation and monitoring, ultrasounds, follicular aspiration, surgical procedures, ova collection and storage, embryo implantation and storage, and various specialist charges) with regard to income. Based on 2006 data, the disposable income of the average U.S. worker was \$24,917 after taxes, whereas the average cost of a standard in vitro fertilization cycle was \$12,513. With no governmental reimbursement for ART costs, and only 13 states with mandated insurance coverage for at least some fertility treatments—and only five states with in vitro coverage mandated—most women undergoing ART are financially responsible for the costs on their own (Chambers, et al., 2282-2288). A tax deduction, therefore, may be incredibly valuable in pro-natalist terms in offsetting the financial sacrifice. It is also clear that the average worker will have very little chance at obtaining fertility treatments at this cost level. Considering the IRS guidelines, however, a couple with adjusted gross income of around \$125,000 would be free to deduct these costs. Chambers, et al., found not only that the United States had the highest cost for IVF relative to income out of all other industrialized nations compared, but also the highest cost per live ART-assisted birth, at \$41,132 (2288-2291). This means that three to four treatment cycles are required for a successful birth at the (deductible) cost of \$12,513 each.

³¹ See Baughman and Dickert-Conlin 2003 and 2009; Whittington, et al, 1990; McDonald 2006; Gauthier 2007; Lopoo and Raissian 2012.

³² Moral hazard is a term that is commonly associated with (neoclassical) economic theory and persists in economic analysis today; basically, moral hazard occurs when entities take advantage of systems such that the potential costs of their risks or behaviors are borne by others. Insurers, for instance, must consider whether insuring people against loss of property may cause them to behave in more careless or risky ways. See: Tom Baker, “On the Genealogy of Moral Hazard,” *Texas Law Review* 75:237, Dec 1996 and Kenneth Arrow, *Essays in the Theory of Risk-Bearing*, 1970.

³³ All tax returns were completed for tax year 2013 using H&R Block tax preparation software. Detailed charts of the differences used in the federal tax calculation are included in appendices A and B—to include deduction amounts, childcare cost assumptions, tax credits, and income impacts of federal tax burdens. Appendices C and D include the full tax returns, joint and single respectively.

³⁴ For simplicity's sake in conducting this comparison, I have not modeled the effect of a mother switching to part-time work/part-time daycare. Instead, work for the mother in this model is either full time market work or full time home work.

³⁵ Determining income can be difficult since Census Bureau and IRS information on income distribution tends to focus on household with less attention to the earnings of single women. The income estimates, therefore, were drawn from a combination of sources including 2014 income research reports from Catalyst, the nonprofit for women in business (<http://catalyst.org/knowledge/womens-earnings-and-income>); 2012 *New York Times* income percentile calculator based on University of Minnesota Population Center data (<http://www.nytimes.com/interactive/2012/01/15/business/one-percent-map.html?ref=economy&r=0>); and the income percentile calculator from *What's My Percent*, which allows for more detailed search parameters for gender and uses a range of data sources to enhance the accuracy of ten-year Census figures (<http://www.whatsmypercent.com/>).

³⁶ The 80 percent wage gap calculation was employed because it is statistically average; a more comprehensive intervention into income effects, taxes, and particular populations of women would need to take into account the differential wage gaps that, for instance, women of color, immigrant women, part-time workers, and mothers experience.

³⁷ Appendix A details the deductions calculated for each return. The top 10 percent couple is calculated to have \$16,000 of deductible mortgage interest and property taxes, based on the annual cost of a \$250,000 mortgage at five percent interest; the middle couple also has a mortgage of \$100,000 generating \$6800 in interest and property taxes, but these are not enough to supersede the \$12,200 standard deduction for married couples.

³⁸ For simplicity's sake, I assume that childcare costs are paid with after-tax dollars rather than assuming the availability of employer-sponsored flexible spending accounts, which allow for pre-tax income to be set aside for childcare. These kinds of accounts are not universally—or even necessarily widely—available for workers. I also do not calculate the deductibility of payroll taxes that would be legally required for a nanny.

³⁹ See IRS form 8880

⁴⁰ All of these examples have taken for granted the typical income inequality that can be statistically expected among straight married couples. Obviously, there will be cases where the husband is the secondary earner, and it would make accounting sense for him to drop out of the paid workforce. Because this is still a relatively rare solution to the dual-income couple with children, I will follow the more typical income situation in the analysis here. There will also be couples where the partners are equal in their earnings or dramatically mismatched; in the cases of significant mismatch, the lesser-earning partner will typically be the one to take on the caregiving role. In the event of evenly matched partners, some compromise might be expected, but the person with better prospects for advancement or pay raises will likely be the one to remain more focused on paid work—again, the broader structures of workplace sexism come into play in this scenario.

⁴¹ Again, accountants and financial advisers commonly assign childcare costs to women as mothers and likely secondary earners when evaluating a family's best financial options. "Allocating child-care costs to the secondary earner is simply another instance of marginal thinking, of the kind that the tax system induces us to do...it is not arbitrary to assign child-care costs to women...These accountants were not necessarily gender-biased themselves...The tax technicians simply said something like 'Look, if you stay

home, and care for the kids yourselves, you'll be saving money.' My guess is that the accountants did not even think of saying that to the husbands" (McCaffery 1997, 111).

⁴² Obviously the additional \$1671 wouldn't likely cover a third child's full annual expenses—but assuming no catastrophe, it could go quite far.

⁴³ The actual figures per *What's My Percent* peg the income for the lowest-10-percentile earning women to be lower; however, this figure presumably includes women who are, for instance working while also being dependents for their parents. The \$10,555 income estimate is extrapolated from the woman's share of the joint income of the lowest 10 percent joint return filers. Notably, this amount is less than full-time minimum wage, which would gross at least \$15,080 per year. However, the reduced amount reflects the kind of challenges that many low-income single mothers face in terms of struggling to work full-time with children or being unable to hold uninterrupted full-time employment in the event that mothering interferes with work schedules.

⁴⁴ Assuming a reasonable daycare "drop-in" rate of \$50 a day for an un-enrolled child, this amount assumes just 10.4 days a year when both children would need backup care.

⁴⁵ Blumberg notes that any additional costs of a married woman's job will also weigh against the financial viability of her working, for instance, the normal costs of commuting, clothing, lunches, and potentially housekeeping costs to replace the unpaid labor in the home she does not now provide. Moreover, her high marginal tax rate means all these costs, in addition to childcare, loom all the larger against her reduced disposable income (6). All this, before even considering what a gender wage gap does to the financial picture.

⁴⁶ The lack of support dovetails with pervasive cultural mythologies that attribute poverty to laziness or some other defect on the part of the impoverished, particularly where race and motherhood intersect. Such mythologies may lead tax reform critics to rail against a mother who makes only \$10,555 a year as unfit for being unable to support her children on her own, without considering the constellation of economic forces that may constrain her to that economic location—poor education opportunities, a lack of affordable reproductive healthcare or childcare, elimination of worker protections, broader employment and economic trends, etc. Once rendered economically unfit, the value of her mothering can essentially be erased: "[W]hat emerges is a particularly pernicious example of how women's family work is erased and treated as leisure. Thus, the impoverished mother who takes three buses at midnight to get her asthmatic child to the hospital is defined as lazy" (Williams 2001-2002, 420).

Conclusion

Reimagining Reproductive Citizenship for the Future?

When I began this project, I thought that it would be about futurity and eugenics primarily. I had my own dystopic imaginings about the future; as I approached the questions of futurity and reproduction, my thinking went to the potential logical extremes. If women are understood primarily as reproductive beings, and particularly if that is how the state regards them or engages with them, then utilitarian logic could lead to extremely grim outcomes. I was concerned, for instance, that a contemporary essentialism linking women to reproduction could indicate a casual, everyday, even banal manifestation of what Agamben terms “bare life.” Women, in other words, risked being reduced by the state to their biological minima, such that the “ability to decide who did and did not count as living—as human—are now included in the mechanisms and calculations of state power such that at any point any of us could be homo sacer,” the figure beyond juridical reach, who can be killed but not murdered (Latimer 56). The logic of futurity is one of the mechanisms or calculations by which such a transformation into bare life could become legitimized. What was to stop the state from dispensing of women based upon their reproductive status or capacity if it served the interests of the desired future? Agamben suggests that “One of the essential characteristics of modern biopolitics...is its constant need to redefine the threshold in life that distinguishes and separates what is inside from what is outside” (131). The uncertainty presented by women’s reproductive agency could position them as outsiders to the national project of futurity, with some women becoming politically constructed as threats within the national body that must be managed, restrained, encouraged, or eliminated. This possibility was

especially concerning to me given the historic and often present vulnerability of women's political possibilities and to their cultural valuation.

While I ultimately do think that women's role in reproductively serving or negating prevailing visions of the future makes their socio-political position uniquely ambiguous and even (reproductively) contingent in some cases, the anxiety about bare life goes a step or few too far. This course of thought not only requires an assumption that the state "thinks" about women in a coherent, targeted, and coordinated way, but also neglects women's own agency and the myriad ways in which they are integrated into society and political life beyond childbearing. I admit, the logical extreme is more than a little tinged with paranoia. That is not to say, however, that women's reproductive potential or behaviors have not been fundamental to their recognition by the state and to their interaction with different aspects of the state. As this project took shape, it quickly became clear that it was actually about a critique of women's citizenship and the ways in which their citizenship is particularly mediated by (eugenic) futurity and reproductive contingency. In exploring that relation, I was confronted with my own limitations in thinking about the designation of *citizen* and its practicability.

Reproductive citizenship is a framing of the obligations and duties of the citizen that has been and continues to be linked to women. While there is a liberal tradition of the citizen as parent—and even the father as the *paterfamilias* standing in at the family level for state authority—reproductive citizenship has distinctly female connotations: the birthing and rearing of the next generation of citizens have been the means by which women signal their loyalty to the nation, exhibit their own capacity to contribute to the national endeavor, and establish the political dimension of family life. It is a formation of

citizenship that has been embraced by women who were able to use it for their own ends, but it is also a citizenship that has been imposed upon women detrimentally, particularly when they are perceived to be failing to meet this non-formal, under-articulated obligation to the nation. The persistence of reproductive citizenship as a model still in operation, but without explicit state or social sanction, support, or recognition, indicates that the terms of citizenship and the viability of that designation to empower or authorize the political participation of women remain constrained. In a sense, because proper reproductive citizenship is present as a socio-political expectation of good citizenship, but not explicitly acknowledged and valued by the state/political culture as such, women are still grappling with a divide between citizens and women-citizens, a separate-not-equal standing whenever women depart from the male-based citizen ideal.

What to do with this impasse? I am wary of proposing a reimagining or reappropriation of reproductive citizenship. Reinvigorating or modernizing the Republican Motherhood discourse that allowed women to seek enfranchisement by framing themselves as mothers of the nation does not resolve the problem of women's citizenship emerging derivatively through their children. Successfully promoting reproductive citizenship as an ideal for political belonging or recognition, in fact, would occur at the expense of women who do not have children, framing their non-reproductive contributions as less valuable. That said, establishing a discourse of reproductive citizenship as an expectation for men could be an interesting avenue, particularly since women's increasing equality has definitely established dual (and often competing) expectations of both reproductive and economic citizenship. Coming at the issue from

this perspective, it is not that women are failing to fully meet their obligations of citizenship, but rather that men have not yet begun to meet theirs.

Certainly, there could be some promise in at least socially and politically validating reproductive citizenship as equally valuable to other ideals of citizenship, particularly the male-centric norm of economic citizenship. I lack Ricouer's optimism about the possibilities for imagining the future as something dramatically other than what we have known thus far, however. To the extent that our visions of the future are borne out of the experiences of the past, the transformative potential of futurity is uncertain given the history of women's citizenship and its constraint, eugenic practices targeting women reproductively, and persistent inequalities in social/political structures of gender, race, class, and sexuality, all of which collide and combine to delimit present discourses and practices. *Citizen* simply may not be a viable category for women to rely upon for protection/privilege with regard to the state or for legitimation of their political engagement or personal decisions. Indeed, the extension of (formal) citizenship to women may obscure the ways that substantive citizenship is still in process for many, as well as the ways in which women's political status continues to be vulnerable, contingent, or derivative, particularly where it intersects with reproduction.

Many theorists working with citizenship have emphasized issues around active citizenship, or the lack thereof, questioning what the political participation of citizens ought to entail. Reproductive citizenship as a woman-centered obligation, however, complicates a discussion about active citizenship, particularly as the obligation the state demands will vary from woman to woman. The state's support of reproduction or maternity is also quite disparate, running the spectrum from encouraging to hindering

depending upon the facet of the state and the woman in question; in this sense, faulting women for ostensibly failing in their reproductive citizenship can be akin to faulting someone stripped of voting rights for not taking part in elections. I would argue that culturally and politically endorsed reproductive behaviors are at least an implicit expectation for women's active citizenship, and that this in itself is a problem with the prevailing understanding of women as political agents and their use by or interests in political processes and participation. Indeed, reaching back to Panu, figuring women as reproductive citizens seems to serve the interests of governmentality rather than women themselves: the inevitable "failure" of some women as reproductive citizens helps to produce the state, the nation, and the figure of the "successful" citizen in particular, disciplined ways. The liberal state, in Panu's view, is committed to creating others within its borders, such that the process of othering "is neither a side effect of an otherwise strictly procedural form of governing nor an exceptional happening within the liberal order, but a structural component of liberalism and a crucial element in the ability of liberal apparatuses to make reality manageable through governing" (27).

In examining some of the state-based discourses pertaining to women's reproduction and the nation, a possibility emerges that a primary way citizenship is actively exercised (particularly in the context of ideological polarization and widespread disillusionment) is by engaging in or legitimating the accounts and rhetoric we encounter. Gutierrez suggests that "private actors are the instruments of public policy," and the supposed concerns and anxieties of the general public generate not only what we recognize as social problems, but also our responses to them. The plasticity in the construction of the social ill creates ethical issues around the dissemination of certain

discourses, their presentation to the public, their uptake in state practices, and their acceptance by the citizenry. The accounts about women, reproduction, and the (national) future that we circulate or propagate, in other words, have the effect of bolstering or undermining the meanings of citizenship possible. In this regard, the democratization of communication platforms and outlets, along with the rising visibility of citizen journalism as a means to break through corporate media barriers and speak directly to the power of the state, continues to evolve the concept of active citizenship in a proliferation of discourse. While I am not in any way suggesting there is some sort of utopic place of digital discourse resolving the issues I raise in this project, the space for non-state-based accounts of national belonging, futurity, and women's role in these political undertakings continues to expand. In these spaces, rather than seeking out ways to simply valorize or dispense with reproductive citizenship, this category could spark the crafting of new accounts of citizenship with citizen models that more accurately reflect a globalized, diffuse world, accounts that continue to contest what citizenship ought to entail beyond the accidents of birth—or the circumstances of birthing.

	Deductions					Childcare Costs	Credits				Taxable Income	Total Tax	Post Tax Gain		Post-tax income-childcare
	Total Income**^	Mortgage Interest**	Student Loan Interest***	Retirement Savings****	Other		CTC	Addtl CTC	Childcare	EITC					
Top 10 Married No Kids	\$ 140,241	\$ 16,000	\$ 1,397	\$ 2,000	\$ 1,160	N/A	N/A	N/A	N/A	N/A	\$ 111,884	\$ 19,817			
Top 10 Married 2 Kids	\$ 140,241	\$ 16,000	\$ 1,397	\$ 2,000	\$ 1,160	\$ 29,640	\$ 650	N/A	\$ 1,200	N/A	\$ 104,084	\$ 16,017	\$ (16,017)	\$ 124,224	\$ 94,584
Top 10 Married 2 Kids Sole Earner	\$ 78,018	\$ 16,000	\$ 2,500	N/A	\$ 1,160	N/A	\$ 2,000	N/A	N/A	N/A	\$ 42,758	\$ 3,501	\$ (3,501)	\$ 74,517	
Top 10 Married 3 Kids Sole Earner	\$ 78,018	\$ 16,000	\$ 2,500	N/A	\$ 1,160	N/A	\$ 3,000	N/A	N/A	N/A	\$ 38,858	\$ 1,916	\$ (1,916)	\$ 76,102	
Mid 50 Married No Kids	\$ 50,742	\$ 6,800	\$ 1,000	N/A	\$ 400	N/A	N/A	N/A	N/A	N/A	\$ 29,742	\$ 3,566			
Mid 50 Married 2 Kids	\$ 50,742	\$ 6,800	\$ 1,000	N/A	\$ 400	\$ 17,290	\$ 1,196	\$ 804	\$ 1,200	N/A	\$ 21,942	0 (2234)	\$ 804	\$ 51,546	\$ 34,256
Mid 50 Married 2 Kids Sole Earner	\$ 28,190	\$ 6,800	\$ 1,000	N/A	\$ 400	N/A	N/A	\$ 2,000	N/A	\$ 4,255	N/A	\$ (6,255)	\$ 6,255	\$ 34,445	
Mid 50 Married 3 Kids Sole Earner	\$ 28,190	\$ 6,800	\$ 1,000	N/A	\$ 400	N/A	N/A	\$ 3,000	N/A	\$ 4,926	N/A	\$ (7,926)	\$ 7,926	\$ 36,116	
Low 10 Married No Kids	\$ 23,748	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 3,748	\$ 373			
Low 10 Married 2 Kids	\$ 23,748	N/A	N/A	N/A	N/A	\$ 7,410	N/A	\$ 2,000	N/A	\$ 5,192	N/A	\$ (7,426)	\$ 7,192	\$ 30,940	\$ 23,530
Low 10 Married 2 Kids Sole Earner	\$ 13,193	N/A	N/A	N/A	N/A	N/A	N/A	\$ 1,529	N/A	\$ 5,270	N/A	\$ (6,799)	\$ 6,799	\$ 19,992	
Low 10 Married 3 Kids Sole Earner	\$ 13,193	N/A	N/A	N/A	N/A	N/A	N/A	\$ 1,529	N/A	\$ 5,929	N/A	\$ (7,458)	\$ 7,458	\$ 20,651	

* Total Income Split with reflection of 80% wage gap: Top 10 77,778/62,223; Mid 50 28,190/22,552; Low 10 13,193/10,555
^ Investment income of 240 for Top 10 added
** Assuming 5% interest; Top 10 mortgage of 250,000, 4,000 taxes/year; Mid 50 mortgage of 100,000, 2,000 taxes/year; Low 10 N/A
*** Assuming interest payments of Top 10 4,261; Mid 50 1,000; Low 10 N/A because not itemizing deductions
**** Top 10: 2,000 IRA

Appendix B: Single Returns Comparison Chart

	Total Income*	Deductions				Childcare Costs	Credits					Taxable Income	Total Tax	Post Tax Gain		Post-tax income-childcare
		Mortgage Interest**	Student Loan Interest***	Retirement Savings****	Other		CTC	Addtl CTC	Childcare	Savers	EITC					
Top 10 Single No Kids	\$ 45,124	\$ 6,800	\$ 1,000	\$ 2,000	\$ 400	N/A	N/A	N/A	N/A	N/A	N/A	\$ 31,024	\$ 4,193			
Top 10 Single 2 Kids	\$ 45,124	\$ 6,800	\$ 1,000	\$ 500	\$ 400	\$ 17,290	\$ 2,000	N/A	\$ 1,200	N/A	N/A	\$ 24,724	\$ 48	\$ (48)	\$ 45,077	\$ 27,787
Top 10 Single 2 Kids Head Household	\$ 45,124	\$ 6,800	\$ 1,000	\$ 500	\$ 400	\$ 17,290	\$ 1,544	\$ 456	\$ 1,200	\$ 50	N/A	\$ 22,974	N/A	\$ 456	\$ 45,580	\$ 28,290
Mid 50 Single No Kids	\$ 37,791	\$ 5,100	\$ 500	\$ 2,000	\$ 350	N/A	N/A	N/A	N/A	N/A	N/A	\$ 25,291	\$ 3,345			
Mid 50 Single 2 Kids	\$ 37,791	\$ 5,100	\$ 500	\$ 500	\$ 350	\$ 12,350	\$ 960	\$ 1,040	\$ 1,440	N/A	\$ 1,108	\$ 18,991	0 (2200)	\$ 2,148	\$ 39,939	\$ 27,589
Mid 50 Single 2 Kids Head Household	\$ 37,791	\$ 5,100	\$ 500	\$ 500	\$ 350	\$ 12,350	\$ 291	\$ 1,709	\$ 1,440	\$ 50	\$ 1,108	\$ 16,141	0(2869)	\$ 2,817	\$ 40,608	\$ 28,258
Low 10 Single No Kids	\$ 10,555	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 288	\$ 555	\$ 56	\$ 284	\$ 10,839	
Low 10 Single 2 Kids	\$ 10,555	N/A	N/A	N/A	N/A	\$ 1,040	N/A	\$ 1,133	N/A	N/A	\$ 4,230	N/A	\$ (5,363)	\$ 5,363	\$ 15,918	\$ 14,878
Low 10 Single 2 Kids Head Household	\$ 10,555	N/A	N/A	N/A	N/A	\$ 1,040	N/A	\$ 1,133	N/A	N/A	\$ 4,230	N/A	\$ (5,363)	\$ 5,363	\$ 15,918	\$ 14,878

* Investment income of 125 for Top 10 added

**Assuming 5% interest; Top 10 mortgage of 100,000, 2,000 taxes/year; Mid 50 mortgage of 75,000, 1,500 taxes/year; Low 10 N/A

***Assuming interest payments of Top 10 1000; Mid 50 500; Low 10 N/A/not itemizing deductions

**** Top 10: 2,000 IRA; Mid 50: 500 IRA; Low 10: N/A

Form 1040 U.S. Individual Income Tax Return 2013

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning 2013, ending 2013, See separate instructions.

Your first name and initial Top10Married M Last name NoKids Your social security number 123-46-5678

If a joint return, spouse's first name and initial Top10Married F Last name NoKids Spouse's social security number 234-56-7890

Home address (number and street). If you have a P.O. box, see instructions. 123 Main Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Anywhere GA 30033 Presidential Election Campaign

Foreign country name Foreign province/state/country Foreign postal code Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. 6b Spouse. c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 140,001 8a Taxable interest. Attach Schedule B if required 8a 0 8b Tax-exempt interest. Do not include on line 8a 8b 0 9a Ordinary dividends. Attach Schedule B if required 9a 240 9b Qualified dividends 9b 120 10 Taxable refunds, credits, or offsets of state and local income taxes 10 0 11 Alimony received 11 0 12 Business income or (loss). Attach Schedule C or C-EZ 12 0 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 0 14 Other gains or (losses). Attach Form 4797 14 0 15a IRA distributions 15a 15b Taxable amount 15b 0 16a Pensions and annuities 16a 16b Taxable amount 16b 0 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 0 18 Farm income or (loss). Attach Schedule F 18 0 19 Unemployment compensation 19 0 20a Social security benefits 20a 20b Taxable amount 20b 0 21 Other income. List type and amount 21 0 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 140,241

Adjusted Gross Income 23 Educator expenses 23 0 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 0 25 Health savings account deduction. Attach Form 8889 25 0 26 Moving expenses. Attach Form 3903 26 0 27 Deductible part of self-employment tax. Attach Schedule SE 27 0 28 Self-employed SEP, SIMPLE, and qualified plans 28 0 29 Self-employed health insurance deduction 29 0 30 Penalty on early withdrawal of savings 30 0 31a Alimony paid b Recipient's SSN 31a 31b 32 IRA deduction 32 2,000 33 Student loan interest deduction 33 1,397 34 Tuition and fees. Attach Form 8917. 34 35 Domestic production activities deduction. Attach Form 8903 35 0 36 Add lines 23 through 35 36 3,397 37 Subtract line 36 from line 22. This is your adjusted gross income 37 136,844

Tax and Credits

Table with 38-55 rows. Includes items like 'Amount from line 37', 'Check if you were born before January 2, 1949', 'Itemized deductions', 'Taxable income', 'Tax', 'Alternative minimum tax', and 'Total credits'.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others:

Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

Other Taxes

Table with rows 56-61. Includes 'Self-employment tax', 'Unreported social security and Medicare tax', 'Additional tax on IRAs', 'Household employment taxes', and 'Total tax'.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with rows 62-72. Includes 'Federal income tax withheld', '2013 estimated tax payments', 'Earned income credit (EIC)', 'Nontaxable combat pay election', 'Additional child tax credit', 'American opportunity credit', 'Reserved', 'Amount paid with request for extension to file', 'Excess social security and tier 1 RRTA tax withheld', 'Credit for federal tax on fuels', 'Credits from Form', and 'Total payments'.

Refund

Direct deposit? See instructions.

Table with rows 73-75. Includes 'Amount you overpaid', 'Amount of line 73 you want refunded to you', 'Routing number', 'Account number', and 'Amount of line 73 you want applied to your 2014 estimated tax'.

Amount You Owe

Table with rows 76-77. Includes 'Amount you owe' and 'Estimated tax penalty'.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below [X] No. Designee's name, Phone no., Personal identification number (PIN).

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Your signature, Date, Your occupation, Daytime phone number, Spouse's signature, Date, Spouse's occupation, If the IRS sent you an Identity Protection PIN, enter it here (see inst.).

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Check [] if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

**SCHEDULE A
(Form 1040)**

Itemized Deductions

321

OMB No. 1545-0074

2013
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

Top10Married M NoKids

123-46-5678

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	0	
	2	Enter amount from Form 1040, line 38	2	136,844	
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	13,684	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0	
Taxes You Paid	5 State and local (check only one box):		5	0	
	a.	<input type="checkbox"/> Income taxes or	}		
	b.	<input type="checkbox"/> General sales taxes			
	6	Real estate taxes (see instructions)	6	4,000	
	7	Personal property taxes	7	660	
	8	Other taxes. List type and amount ►	8	0	
	9	Add lines 5 through 8	9	4,660	
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	12,000	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	11	0	
	12	Points not reported to you on Form 1098. See instructions for special rules	12	0	
	13	Mortgage insurance premiums (see instructions)	13	0	
	14	Investment interest. Attach Form 4952 if required. (See instructions)	14		
	15	Add lines 10 through 14	15	12,000	
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	500	
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	0	
	18	Carryover from prior year	18	0	
	19	Add lines 16 through 18	19	500	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21	0	
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ►	23	0	
	24	Add lines 21 through 23	24	0	
	25	Enter amount from Form 1040, line 38	25	136,844	
	26	Multiply line 25 by 2% (.02)	26	2,737	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0	
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ►	28	0	
Total Itemized Deductions	29	Is Form 1040, line 38, over \$150,000? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	}	29	17,160
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here			

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2013** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 _____ See separate instructions.

Your first name and initial Top10Married M	Last name 2Kids	Your social security number 123-46-5678
If a joint return, spouse's first name and initial Top10Married F	Last name 2Kids	Spouse's social security number 234-56-7890
Home address (number and street). If you have a P.O. box, see instructions. 123 Main		Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Anywhere GA 30033		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/country	Foreign postal code

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here.

4 Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
Child	2Kids	345-67-8901	Son	X
Child2	2Kids	456-78-9012	Daughter	X

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **4**

Boxes checked on 6a and 6b: 2
No. of children on 6c who:
• lived with you: 2
• did not live with you due to divorce or separation (see instructions): _____
Dependents on 6c not entered above: _____
Add numbers on lines above: **4**

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	140,001
8a	Taxable interest. Attach Schedule B if required	8a	0
b	Tax-exempt interest. Do not include on line 8a	8b	0
9a	Ordinary dividends. Attach Schedule B if required	9a	240
b	Qualified dividends	9b	120
10	Taxable refunds, credits, or offsets of state and local income taxes	10	0
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	0
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	0
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	0
16a	Pensions and annuities	16a	
b	Taxable amount	16b	0
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	0
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income. List type and amount _____	21	0
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	140,241

Adjusted Gross Income

23	Educator expenses	23	0
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0
25	Health savings account deduction. Attach Form 8889	25	0
26	Moving expenses. Attach Form 3903	26	0
27	Deductible part of self-employment tax. Attach Schedule SE	27	0
28	Self-employed SEP, SIMPLE, and qualified plans	28	0
29	Self-employed health insurance deduction	29	0
30	Penalty on early withdrawal of savings	30	0
31a	Alimony paid	31a	
b	Recipient's SSN		
32	IRA deduction	32	2,000
33	Student loan interest deduction	33	1,397
34	Tuition and fees. Attach Form 8917.	34	
35	Domestic production activities deduction. Attach Form 8903	35	0
36	Add lines 23 through 35	36	3,397
37	Subtract line 36 from line 22. This is your adjusted gross income	37	136,844

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, \$6,100
Married filing jointly or Qualifying widow(er), \$12,200
Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below [] No
Designee's name, Phone no., Personal identification number (PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature, Date, Your occupation, Daytime phone number, Spouse's signature, Date, Spouse's occupation, If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Check [] if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

**SCHEDULE A
(Form 1040)**

Itemized Deductions

324

OMB No. 1545-0074

2013
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

Top10Married M 2Kids

123-46-5678

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	0
	2	Enter amount from Form 1040, line 38	2	136,844
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	13,684
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0
Taxes You Paid	5 State and local (check only one box):		5	0
	a. <input type="checkbox"/> Income taxes or		6	4,000
	b. <input type="checkbox"/> General sales taxes }			
	6	Real estate taxes (see instructions)	6	4,000
	7	Personal property taxes	7	660
8	Other taxes. List type and amount ► _____	8	0	
	9	Add lines 5 through 8	9	4,660
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	12,000
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► _____	11	0
	12	Points not reported to you on Form 1098. See instructions for special rules	12	0
	13	Mortgage insurance premiums (see instructions)	13	0
	14	Investment interest. Attach Form 4952 if required. (See instructions)	14	
	15	Add lines 10 through 14	15	12,000
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	500
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	0
	18	Carryover from prior year	18	0
	19	Add lines 16 through 18	19	500
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► _____	21	0
	22	Tax preparation fees	22	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ► _____	23	0
	24	Add lines 21 through 23	24	0
	25	Enter amount from Form 1040, line 38	25	136,844
	26	Multiply line 25 by 2% (.02)	26	2,737
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ► _____	28	0
Total Itemized Deductions	29	Is Form 1040, line 38, over \$150,000? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	17,160
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here		

Child and Dependent Care Expenses

1040A
1040
1040NR

2441

2013

Attachment
Sequence No. **21**

Department of the Treasury
Internal Revenue Service (99)

- ▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
- ▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Name(s) shown on return: **Top10Married M 2Kids** Your social security number: **123-46-5678**

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Daycare	1000 Main St	67-8901234	15,600
	-----	-----		

Did you receive dependent care benefits? **No** → Complete only Part II below.
 Yes → Complete Part III on the next page next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2013 for the person listed in column (a)
First	Last		
Child	2Kids	345-67-8901	7,800
Child2	2Kids	456-78-9012	7,800

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31

3	6,000
----------	-------

4 Enter your **earned income**. See instructions

4	77,778
----------	--------

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

5	62,223
----------	--------

6 Enter the **smallest** of line 3, 4, or 5

6	6,000
----------	-------

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37

7	136,844
----------	---------

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

8	x 0.20
----------	--------

9 Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions

9	1,200
----------	-------

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.

10	17,867
-----------	--------

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46

11	1,200
-----------	-------

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2013. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	0
13	Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period. See instructions	13	
14	Enter the amount, if any, you forfeited or carried forward to 2014. See instructions	14	(0)
15	Combine lines 12 through 14. See instructions	15	0
16	Enter the total amount of qualified expenses incurred in 2013 for the care of the qualifying person(s)	16	15,600
17	Enter the smaller of line 15 or 16	17	0
18	Enter your earned income . See instructions	18	77,778
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19	62,223
20	Enter the smallest of line 17, 18, or 19	20	0
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	21	5,000
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	0
23	Subtract line 22 from line 15	23	0
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	0
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25	0
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"	26	0

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	6,000
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	0
29	Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2012 expenses in 2013, see the instructions for line 9	29	6,000
30	Complete line 2 on page 1 of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	15,600
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	6,000

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2013** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 _____ See separate instructions.

Your first name and initial: Top10Married M Last name: 2KidsOneEarner Your social security number: 123-46-5678

If a joint return, spouse's first name and initial: Top10Married F Last name: 2Kids Spouse's social security number: 234-56-7890

Home address (number and street). If you have a P.O. box, see instructions. 123 Main Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Anywhere GA 30033 **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund You Spouse

Foreign country name Foreign province/state/county Foreign postal code

Filing Status 1 Single 4 Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. Boxes checked on 6a and 6b: 2. No. of children on 6c who: • lived with you: 2. • did not live with you due to divorce or separation (see instructions): 0. Dependents on 6c not entered above: 4. Add numbers on lines above: 4.

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
Child	2Kids	345-67-8901	Son	X
Child	2Kids	456-78-9012	Daughter	X

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	77,778
8a	Taxable interest. Attach Schedule B if required	0
8b	Tax-exempt interest. Do not include on line 8a	0
9a	Ordinary dividends. Attach Schedule B if required	240
9b	Qualified dividends	120
10	Taxable refunds, credits, or offsets of state and local income taxes	0
11	Alimony received	0
12	Business income or (loss). Attach Schedule C or C-EZ	0
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	0
14	Other gains or (losses). Attach Form 4797	0
15a	IRA distributions	0
15b	Taxable amount	0
16a	Pensions and annuities	0
16b	Taxable amount	0
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	0
18	Farm income or (loss). Attach Schedule F	0
19	Unemployment compensation	0
20a	Social security benefits	0
20b	Taxable amount	0
21	Other income. List type and amount	0
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	78,018

Adjusted Gross Income

23	Educator expenses	0
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	0
25	Health savings account deduction. Attach Form 8889	0
26	Moving expenses. Attach Form 3903	0
27	Deductible part of self-employment tax. Attach Schedule SE	0
28	Self-employed SEP, SIMPLE, and qualified plans	0
29	Self-employed health insurance deduction	0
30	Penalty on early withdrawal of savings	0
31a	Alimony paid b Recipient's SSN	0
32	IRA deduction	0
33	Student loan interest deduction	2,500
34	Tuition and fees. Attach Form 8917.	0
35	Domestic production activities deduction. Attach Form 8903	0
36	Add lines 23 through 35	2,500
37	Subtract line 36 from line 22. This is your adjusted gross income	75,518

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below [X] No

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Firm's name, Firm's address, Firm's EIN, Phone no., Check [] if self-employed, PTIN

**SCHEDULE A
(Form 1040)**

Itemized Deductions

329

OMB No. 1545-0074

2013
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

Top10Married M 2KidsOneEarner

123-46-5678

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	0
	2	Enter amount from Form 1040, line 38	2	75,518
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	7,552
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0
Taxes You Paid	5 State and local (check only one box):			
	a.	<input type="checkbox"/> Income taxes or	5	0
	b.	<input type="checkbox"/> General sales taxes }	6	4,000
	6	Real estate taxes (see instructions)	6	660
	7	Personal property taxes	7	0
	8	Other taxes. List type and amount ► _____	8	0
	9	Add lines 5 through 8	9	4,660
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	12,000
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► _____	11	0
	12	Points not reported to you on Form 1098. See instructions for special rules	12	0
	13	Mortgage insurance premiums (see instructions)	13	0
	14	Investment interest. Attach Form 4952 if required. (See instructions)	14	0
	15	Add lines 10 through 14	15	12,000
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	500
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	0
	18	Carryover from prior year	18	0
	19	Add lines 16 through 18	19	500
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► _____	21	0
	22	Tax preparation fees	22	0
	23	Other expenses—investment, safe deposit box, etc. List type and amount ► _____	23	0
	24	Add lines 21 through 23	24	0
	25	Enter amount from Form 1040, line 38	25	75,518
	26	Multiply line 25 by 2% (.02)	26	1,510
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ► _____	28	0
Total Itemized Deductions	29	Is Form 1040, line 38, over \$150,000? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	17,160
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here		

Form 1040 U.S. Individual Income Tax Return 2013

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning 2013, ending 2013, See separate instructions.

Your first name and initial Top10Married M Last name 2KidsOneEarner Your social security number 123-46-5678

If a joint return, spouse's first name and initial Top10Married F Last name 2Kids Spouse's social security number 234-56-7890

Home address (number and street). If you have a P.O. box, see instructions. 123 Main Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Anywhere GA 30033 Presidential Election Campaign

Foreign country name Foreign province/state/country Foreign postal code Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. 6b Spouse. c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 77,778 8a Taxable interest. Attach Schedule B if required 8a 0 8b Tax-exempt interest. Do not include on line 8a 8b 0 9a Ordinary dividends. Attach Schedule B if required 9a 240 9b Qualified dividends 9b 120 10 Taxable refunds, credits, or offsets of state and local income taxes 10 0 11 Alimony received 11 0 12 Business income or (loss). Attach Schedule C or C-EZ 12 0 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 0 14 Other gains or (losses). Attach Form 4797 14 0 15a IRA distributions 15a 15b Taxable amount 15b 0 16a Pensions and annuities 16a 16b Taxable amount 16b 0 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 0 18 Farm income or (loss). Attach Schedule F 18 0 19 Unemployment compensation 19 0 20a Social security benefits 20a 20b Taxable amount 20b 0 21 Other income. List type and amount 21 0 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 78,018

Adjusted Gross Income 23 Educator expenses 23 0 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 0 25 Health savings account deduction. Attach Form 8889 25 0 26 Moving expenses. Attach Form 3903 26 0 27 Deductible part of self-employment tax. Attach Schedule SE 27 0 28 Self-employed SEP, SIMPLE, and qualified plans 28 0 29 Self-employed health insurance deduction 29 0 30 Penalty on early withdrawal of savings 30 0 31a Alimony paid b Recipient's SSN 31a 31b 32 IRA deduction 32 0 33 Student loan interest deduction 33 2,500 34 Tuition and fees. Attach Form 8917. 34 0 35 Domestic production activities deduction. Attach Form 8903 35 0 36 Add lines 23 through 35 36 2,500 37 Subtract line 36 from line 22. This is your adjusted gross income 37 75,518

Tax and Credits

Table with 38-55 rows. Includes items like 'Amount from line 37', 'Check if you were born before January 2, 1949', 'Itemized deductions', 'Taxable income', 'Tax', 'Alternative minimum tax', 'Foreign tax credit', 'Credit for child and dependent care expenses', 'Education credits', 'Retirement savings contributions credit', 'Child tax credit', 'Residential energy credits', 'Other credits from Form', and 'Total tax'.

Standard Deduction for—
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, \$6,100
Married filing jointly or Qualifying widow(er), \$12,200
Head of household, \$8,950

Other Taxes

Table with 56-61 rows. Includes items like 'Self-employment tax', 'Unreported social security and Medicare tax from Form', 'Additional tax on IRAs', 'Household employment taxes', and 'First-time homebuyer credit repayment'.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 62-72 rows. Includes items like 'Federal income tax withheld from Forms W-2 and 1099', '2013 estimated tax payments', 'Earned income credit (EIC)', 'Nontaxable combat pay election', 'Additional child tax credit', 'American opportunity credit', 'Reserved', 'Amount paid with request for extension to file', 'Excess social security and tier 1 RRTA tax withheld', 'Credit for federal tax on fuels', and 'Credits from Form'.

Refund

Direct deposit? See instructions.

Table with 73-75 rows. Includes items like 'If line 72 is more than line 61, subtract line 61 from line 72', 'Amount of line 73 you want refunded to you', 'Routing number', 'Type: Checking Savings', 'Account number', and 'Amount of line 73 you want applied to your 2014 estimated tax'.

Amount You Owe

Table with 76-77 rows. Includes items like 'Amount you owe' and 'Estimated tax penalty'.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation
If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

**SCHEDULE A
(Form 1040)**

Itemized Deductions

332

OMB No. 1545-0074

2013
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

Top10Married M 2KidsOneEarner

123-46-5678

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	0
	2	Enter amount from Form 1040, line 38	2	75,518
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	7,552
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0
Taxes You Paid	5 State and local (check only one box):		5	0
	a. <input type="checkbox"/> Income taxes or		6	4,000
	b. <input type="checkbox"/> General sales taxes }			
	6	Real estate taxes (see instructions)	6	4,000
	7	Personal property taxes	7	660
8	Other taxes. List type and amount ► _____	8	0	
	9	Add lines 5 through 8	9	4,660
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	12,000
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► _____	11	0
	12	Points not reported to you on Form 1098. See instructions for special rules	12	0
	13	Mortgage insurance premiums (see instructions)	13	0
	14	Investment interest. Attach Form 4952 if required. (See instructions)	14	
	15	Add lines 10 through 14	15	12,000
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	500
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	0
	18	Carryover from prior year	18	0
	19	Add lines 16 through 18	19	500
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► _____	21	0
	22	Tax preparation fees	22	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ► _____	23	0
	24	Add lines 21 through 23	24	0
	25	Enter amount from Form 1040, line 38	25	75,518
	26	Multiply line 25 by 2% (.02)	26	1,510
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ► _____	28	0
Total Itemized Deductions	29	Is Form 1040, line 38, over \$150,000? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	17,160
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here		

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2013** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 _____ See separate instructions.

Your first name and initial Mid50Married M	Last name NoKids	Your social security number 123-46-5678
If a joint return, spouse's first name and initial Mid50Married F	Last name NoKids	Spouse's social security number 234-56-7890

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
123 Main ▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
Anywhere GA 30033 **Presidential Election Campaign**
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund You Spouse

Foreign country name	Foreign province/state/country	Foreign postal code
----------------------	--------------------------------	---------------------

Filing Status

1 Single
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here.
 4 Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here.
 5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a
 b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			

If more than four dependents, see instructions and check here

d Total number of exemptions claimed Boxes checked on 6a and 6b **2**
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above **2**

Income	7	8a	8b	9a	9b	10	11	12	13	14	15a	15b	16a	16b	17	18	19	20a	20b	21	22	
7 Wages, salaries, tips, etc. Attach Form(s) W-2	50,742																					
8a Taxable interest. Attach Schedule B if required	0																					
b Tax-exempt interest. Do not include on line 8a			0																			
9a Ordinary dividends. Attach Schedule B if required				0																		
b Qualified dividends				0																		
10 Taxable refunds, credits, or offsets of state and local income taxes						0																
11 Alimony received																						
12 Business income or (loss). Attach Schedule C or C-EZ																						
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>									0													
14 Other gains or (losses). Attach Form 4797																						
15a IRA distributions												0										
15b Taxable amount												0										
16a Pensions and annuities																						
16b Taxable amount																						
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E																						
18 Farm income or (loss). Attach Schedule F																						
19 Unemployment compensation																						
20a Social security benefits																						
20b Taxable amount																						
21 Other income. List type and amount																						
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income																						50,742

Adjusted Gross Income	23	24	25	26	27	28	29	30	31a	32	33	34	35	36	37
23 Educator expenses	0														
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	0														
25 Health savings account deduction. Attach Form 8889	0														
26 Moving expenses. Attach Form 3903	0														
27 Deductible part of self-employment tax. Attach Schedule SE	0														
28 Self-employed SEP, SIMPLE, and qualified plans	0														
29 Self-employed health insurance deduction	0														
30 Penalty on early withdrawal of savings	0														
31a Alimony paid b Recipient's SSN															
32 IRA deduction	0														
33 Student loan interest deduction											1,000				
34 Tuition and fees. Attach Form 8917.															
35 Domestic production activities deduction. Attach Form 8903	0														
36 Add lines 23 through 35														1,000	
37 Subtract line 36 from line 22. This is your adjusted gross income															49,742

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below [X] No

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Firm's name, Firm's address, Firm's EIN, Phone no., Check self-employed if []

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2013** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 _____ See separate instructions.

Your first name and initial: Mid50Married M Last name: 2Kids Your social security number: 123-46-5678

If a joint return, spouse's first name and initial: Mid50Married F Last name: 2Kids Spouse's social security number: 234-56-7890

Home address (number and street). If you have a P.O. box, see instructions. 123 Main Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Anywhere GA 30033 **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund You Spouse

Foreign country name Foreign province/state/country Foreign postal code

Filing Status 1 Single 4 Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. Boxes checked on 6a and 6b: 2. No. of children on 6c who: • lived with you: 2. • did not live with you due to divorce or separation (see instructions): 0. Dependents on 6c not entered above: 4. Add numbers on lines above: 4.

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
1st Child	Mid502Kids	345-67-8901	Son	X
2nd Child	Mid502Kids	567-89-0123	Daughter	X

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	50,742
8a	Taxable interest. Attach Schedule B if required	8a	0
b	Tax-exempt interest. Do not include on line 8a	8b	0
9a	Ordinary dividends. Attach Schedule B if required	9a	0
b	Qualified dividends	9b	0
10	Taxable refunds, credits, or offsets of state and local income taxes	10	0
11	Alimony received	11	0
12	Business income or (loss). Attach Schedule C or C-EZ	12	0
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	0
14	Other gains or (losses). Attach Form 4797	14	0
15a	IRA distributions	15a	0
b	Taxable amount	15b	0
16a	Pensions and annuities	16a	0
b	Taxable amount	16b	0
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0
18	Farm income or (loss). Attach Schedule F	18	0
19	Unemployment compensation	19	0
20a	Social security benefits	20a	0
b	Taxable amount	20b	0
21	Other income. List type and amount	21	0
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	50,742

Adjusted Gross Income

23	Educator expenses	23	0
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0
25	Health savings account deduction. Attach Form 8889	25	0
26	Moving expenses. Attach Form 3903	26	0
27	Deductible part of self-employment tax. Attach Schedule SE	27	0
28	Self-employed SEP, SIMPLE, and qualified plans	28	0
29	Self-employed health insurance deduction	29	0
30	Penalty on early withdrawal of savings	30	0
31a	Alimony paid b Recipient's SSN	31a	0
32	IRA deduction	32	0
33	Student loan interest deduction	33	1,000
34	Tuition and fees. Attach Form 8917.	34	0
35	Domestic production activities deduction. Attach Form 8903	35	0
36	Add lines 23 through 35	36	1,000
37	Subtract line 36 from line 22. This is your adjusted gross income	37	49,742

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below [X] No

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Firm's name, Firm's address, Firm's EIN, Phone no., Check [] if self-employed, PTIN

Child and Dependent Care Expenses

1040A
1040
1040NR

2441

2013

Attachment
Sequence No. **21**

Department of the Treasury
Internal Revenue Service (99)

- ▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
- ▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Name(s) shown on return: **Mid50Married M 2Kids** Your social security number: **123-46-5678**

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Daycare	1000 Main St	89-0123456	9,100
	-----	-----		

Did you receive dependent care benefits? **No** → Complete only Part II below.
 Yes → Complete Part III on the next page next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2013 for the person listed in column (a)
First	Last		
1st Child	Mid502Kids	345-67-8901	4,550
2nd Child	Mid502Kids	567-89-0123	4,550

3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	6,000
4 Enter your earned income . See instructions	4	28,190
5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5	22,552
6 Enter the smallest of line 3, 4, or 5	6	6,000

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 **7** 49,742

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions **9** 1,200

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10** 2,396

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 **11** 1,200

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2013. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	0
13	Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period. See instructions	13	
14	Enter the amount, if any, you forfeited or carried forward to 2014. See instructions	14	(0)
15	Combine lines 12 through 14. See instructions	15	0
16	Enter the total amount of qualified expenses incurred in 2013 for the care of the qualifying person(s)	16	9,100
17	Enter the smaller of line 15 or 16	17	0
18	Enter your earned income . See instructions	18	28,190
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19	22,552
20	Enter the smallest of line 17, 18, or 19	20	0
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	21	5,000
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	0
23	Subtract line 22 from line 15	23	0
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	0
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25	0
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"	26	0

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	6,000
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	0
29	Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2012 expenses in 2013, see the instructions for line 9	29	6,000
30	Complete line 2 on page 1 of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	9,100
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	6,000

Child Tax Credit

2013

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at**
www.irs.gov/schedule8812.

Name(s) shown on return
Mid50Married M 2Kids

Your social security number
123-46-5678

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here.

Part II Additional Child Tax Credit Filers

<p>1 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).</p> <p>1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).</p> <p>1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).</p> <p>If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.</p>	}	1	2,000
2 Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48		2	1,196
3 Subtract line 2 from line 1. If zero, stop ; you cannot take this credit		3	804
4a Earned income (see separate instructions).	4a		50,742
b Nontaxable combat pay (see separate instructions)	4b		0
5 Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5		47,742
6 Multiply the amount on line 5 by 15% (.15) and enter the result		6	7,161
Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.			

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or paid Additional Medicare Tax or tier I RRTA taxes, see separate instructions	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8	
1040A filers:	Enter -0-.		
1040NR filers:	Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	9	
9	Add lines 7 and 8		
10	1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.	10	
1040A filers:	Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).		
1040NR filers:	Enter the amount from Form 1040NR, line 65.		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12	

Part IV Additional Child Tax Credit

13	13	804
----	----	-----

1040
1040A
1040NR

Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, or
Form 1040NR, line 63

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2013** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 _____ See separate instructions.

Your first name and initial: Mid50Married M Last name: 2KidsOneEarner Your social security number: 123-46-5678

If a joint return, spouse's first name and initial: Mid50Married F Last name: 2Kids Spouse's social security number: 234-56-7890

Home address (number and street). If you have a P.O. box, see instructions. 123 Main Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Anywhere GA 30033 **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund You Spouse

Foreign country name Foreign province/state/country Foreign postal code

Filing Status 1 Single 4 Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. Boxes checked on 6a and 6b: 2. No. of children on 6c who: • lived with you: 2. • did not live with you due to divorce or separation (see instructions): 0. Dependents on 6c not entered above: 4. Add numbers on lines above: 4.

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
1st Child	Mid502Kids	345-67-8901	Son	X
2nd Child	Mid502Kids	567-89-0123	Daughter	X

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	28,190
8a	Taxable interest. Attach Schedule B if required	8a	0
b	Tax-exempt interest. Do not include on line 8a	8b	0
9a	Ordinary dividends. Attach Schedule B if required	9a	0
b	Qualified dividends	9b	0
10	Taxable refunds, credits, or offsets of state and local income taxes	10	0
11	Alimony received	11	0
12	Business income or (loss). Attach Schedule C or C-EZ	12	0
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	0
14	Other gains or (losses). Attach Form 4797	14	0
15a	IRA distributions	15a	0
b	Taxable amount	15b	0
16a	Pensions and annuities	16a	0
b	Taxable amount	16b	0
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0
18	Farm income or (loss). Attach Schedule F	18	0
19	Unemployment compensation	19	0
20a	Social security benefits	20a	0
b	Taxable amount	20b	0
21	Other income. List type and amount	21	0
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	28,190

Adjusted Gross Income

23	Educator expenses	23	0
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0
25	Health savings account deduction. Attach Form 8889	25	0
26	Moving expenses. Attach Form 3903	26	0
27	Deductible part of self-employment tax. Attach Schedule SE	27	0
28	Self-employed SEP, SIMPLE, and qualified plans	28	0
29	Self-employed health insurance deduction	29	0
30	Penalty on early withdrawal of savings	30	0
31a	Alimony paid b Recipient's SSN	31a	0
32	IRA deduction	32	0
33	Student loan interest deduction	33	1,000
34	Tuition and fees. Attach Form 8917.	34	0
35	Domestic production activities deduction. Attach Form 8903	35	0
36	Add lines 23 through 35	36	1,000
37	Subtract line 36 from line 22. This is your adjusted gross income	37	27,190

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below [X] No

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Joint return? See instructions. Keep a copy for your records.

Signature lines for Taxpayer and Spouse, including Date and Occupation fields.

Paid Preparer Use Only

Fields for Preparer's name, signature, date, firm name, EIN, and phone number.

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information

343
OMB No. 1545-0074



2013
Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child**
- ▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.**

Name(s) shown on return

Mid50Married M 2KidsOneEarner

Your social security number

123-46-5678

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name <small>If you have more than three qualifying children, you only have to list three to get the maximum credit.</small>	First name	Last name	First name	Last name	First name	Last name
		1st Child	Mid502Kids	2nd Child	Mid502Kids	
2 Child's SSN <small>The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.</small>	345-67-8901		567-89-0123			
3 Child's year of birth	Year <u>2010</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>2013</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year _____ <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
4a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you <small>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)</small>	Son		Daughter			
6 Number of months child lived with you in the United States during 2013 <small>• If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."</small>	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

Child Tax Credit

2013

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at**
www.irs.gov/schedule8812.

Name(s) shown on return
Mid50Married M 2KidsOneEarner

Your social security number
123-46-5678

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here.

Part II Additional Child Tax Credit Filers

<p>1 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).</p> <p>1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).</p> <p>1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).</p> <p>If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.</p>	}	1	2,000
<p>2 Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48</p>		2	0
<p>3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit</p>		3	2,000
<p>4a Earned income (see separate instructions).</p>	28,190	4a	
<p>b Nontaxable combat pay (see separate instructions)</p>	0	4b	
<p>5 Is the amount on line 4a more than \$3,000?</p> <p><input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6.</p> <p><input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result</p>	25,190	5	
<p>6 Multiply the amount on line 5 by 15% (.15) and enter the result</p> <p>Next. Do you have three or more qualifying children?</p> <p><input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13.</p> <p><input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.</p>		6	3,779

Part III Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or paid Additional Medicare Tax or tier I RRTA taxes, see separate instructions	7		
8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8		
1040A filers: Enter -0-.			
1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.		9	
9 Add lines 7 and 8	10		
10 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.			
1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).		11	
1040NR filers: Enter the amount from Form 1040NR, line 65.	12		
11 Subtract line 10 from line 9. If zero or less, enter -0-			11
12 Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.			12

Part IV Additional Child Tax Credit

13 This is your additional child tax credit	13	2,000
<div style="border: 1px solid black; padding: 2px; display: inline-block;"> 1040 1040A 1040NR </div>		Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63

Form 1040 U.S. Individual Income Tax Return 2013

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning 2013, ending 2013,20 See separate instructions.

Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign

Foreign country name Foreign province/state/country Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

Filing Status 1 Single 2 Married filing jointly 3 Married filing separately 4 Head of household 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself 6b Spouse c Dependents: 1st Child 2nd Child 3rd Child d Total number of exemptions claimed

Income 7 Wages, salaries, tips, etc. 8a Taxable interest 8b Tax-exempt interest 9a Ordinary dividends 9b Qualified dividends 10-22 Total income

Adjusted Gross Income 23 Educator expenses 24-35 Deductions 36 Add lines 23 through 35 37 Subtract line 36 from line 22

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100 Married filing jointly or Qualifying widow(er), \$12,200 Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below No

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Joint return? See instructions. Keep a copy for your records.

Signature lines for Taxpayer and Spouse with fields for Date, Occupation, and Daytime phone number.

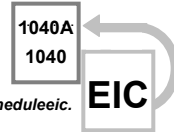
Paid Preparer Use Only

Fields for Preparer's name, signature, date, firm's name, address, EIN, and phone number.

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information

348
OMB No. 1545-0074



2013
Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child**
- ▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.**

Name(s) shown on return

Mid50Married M 2KidsOneEarner

Your social security number

123-46-5678

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name <small>If you have more than three qualifying children, you only have to list three to get the maximum credit.</small>	First name	Last name	First name	Last name	First name	Last name
		1st Child	Mid502Kids	2nd Child	Mid502Kids	3rdChild
2 Child's SSN <small>The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.</small>	345-67-8901		567-89-0123		147-58-9765	
3 Child's year of birth	Year <u>2010</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>2013</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>2013</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
4a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.
	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.
	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.
5 Child's relationship to you <small>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)</small>	Son		Daughter		Son	
6 Number of months child lived with you in the United States during 2013 <small>• If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."</small>	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>	

Child Tax Credit

2013

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at**
www.irs.gov/schedule8812.

Name(s) shown on return
Mid50Married M 2KidsOneEarner

Your social security number
123-46-5678

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here.

Part II Additional Child Tax Credit Filers

<p>1 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).</p> <p>1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).</p> <p>1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).</p> <p>If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.</p>	}	1	3,000
2 Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48		2	0
3 Subtract line 2 from line 1. If zero, stop ; you cannot take this credit		3	3,000
4a Earned income (see separate instructions).	4a		28,190
b Nontaxable combat pay (see separate instructions)	4b		0
5 Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5		25,190
6 Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input checked="" type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.		6	3,779

Part III Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or paid Additional Medicare Tax or tier I RRTA taxes, see separate instructions	7		
8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8		
1040A filers: Enter -0-.			
1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	9		
9 Add lines 7 and 8			
10 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.	10		
1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).			
1040NR filers: Enter the amount from Form 1040NR, line 65.			
11 Subtract line 10 from line 9. If zero or less, enter -0-			11
12 Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.			12

Part IV Additional Child Tax Credit

13 This is your additional child tax credit	13	3,000		
<table border="1"> <tr><td>1040</td></tr> <tr><td>1040A</td></tr> <tr><td>1040NR</td></tr> </table>	1040	1040A	1040NR	Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63
1040				
1040A				
1040NR				

Form 1040 U.S. Individual Income Tax Return 2013

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning 2013, ending ,20 See separate instructions.

Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign

Foreign country name Foreign province/state/country Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

Filing Status 1 Single 2 Married filing jointly 3 Married filing separately 4 Head of household 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself 6b Spouse c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit

Income 7 Wages, salaries, tips, etc. 8a Taxable interest 8b Tax-exempt interest 9a Ordinary dividends 9b Qualified dividends 10 Taxable refunds, credits, or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss) 13 Capital gain or (loss) 14 Other gains or (losses) 15a IRA distributions 15b Taxable amount 16a Pensions and annuities 16b Taxable amount 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 18 Farm income or (loss) 19 Unemployment compensation 20a Social security benefits 20b Taxable amount 21 Other income. List type and amount 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income

Adjusted Gross Income 23 Educator expenses 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. 25 Health savings account deduction. 26 Moving expenses. 27 Deductible part of self-employment tax. 28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction 30 Penalty on early withdrawal of savings 31a Alimony paid 31b Recipient's SSN 32 IRA deduction 33 Student loan interest deduction 34 Tuition and fees. 35 Domestic production activities deduction. 36 Add lines 23 through 35 37 Subtract line 36 from line 22. This is your adjusted gross income

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100 Married filing jointly or Qualifying widow(er), \$12,200 Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below [X] No

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Firm's name, Firm's address, Firm's EIN, Phone no., Check [] if self-employed, PTIN

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2013** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 _____ See separate instructions.

Your first name and initial: Low10Married M Last name: 2Kids Your social security number: 123-46-5678

If a joint return, spouse's first name and initial: Low10Married F Last name: 2Kids Spouse's social security number: 234-56-7890

Home address (number and street). If you have a P.O. box, see instructions. 123 Main Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Anywhere GA 30033 **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund You Spouse

Foreign country name Foreign province/state/country Foreign postal code

Filing Status

1 Single 4 Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here.

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. **►**

5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
1stChild	Low10Married	679-01-4578	Son	X
2ndChild	Low10Married	890-45-6789	Daughter	X

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **4**

Boxes checked on 6a and 6b: 2
 No. of children on 6c who:
 • lived with you: 2
 • did not live with you due to divorce or separation (see instructions):
 Dependents on 6c not entered above: **4**

Income	7	23,748
7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	23,748
8a Taxable interest. Attach Schedule B if required	8a	0
b Tax-exempt interest. Do not include on line 8a	8b	0
9a Ordinary dividends. Attach Schedule B if required	9a	0
b Qualified dividends	9b	0
10 Taxable refunds, credits, or offsets of state and local income taxes	10	0
11 Alimony received	11	0
12 Business income or (loss). Attach Schedule C or C-EZ	12	0
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	0
14 Other gains or (losses). Attach Form 4797	14	0
15a IRA distributions	15a	0
b Taxable amount	15b	0
16a Pensions and annuities	16a	0
b Taxable amount	16b	0
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0
18 Farm income or (loss). Attach Schedule F	18	0
19 Unemployment compensation	19	0
20a Social security benefits	20a	0
b Taxable amount	20b	0
21 Other income. List type and amount	21	0
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ►	22	23,748

Adjusted Gross Income	23	0
23 Educator expenses	23	0
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0
25 Health savings account deduction. Attach Form 8889	25	0
26 Moving expenses. Attach Form 3903	26	0
27 Deductible part of self-employment tax. Attach Schedule SE	27	0
28 Self-employed SEP, SIMPLE, and qualified plans	28	0
29 Self-employed health insurance deduction	29	0
30 Penalty on early withdrawal of savings	30	0
31a Alimony paid b Recipient's SSN ►	31a	0
32 IRA deduction	32	0
33 Student loan interest deduction	33	0
34 Tuition and fees. Attach Form 8917.	34	0
35 Domestic production activities deduction. Attach Form 8903	35	0
36 Add lines 23 through 35	36	0
37 Subtract line 36 from line 22. This is your adjusted gross income ►	37	23,748

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100 Married filing jointly or Qualifying widow(er), \$12,200 Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below No

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Table for signatures: Your signature, Spouse's signature, Date, Occupation, Daytime phone number.

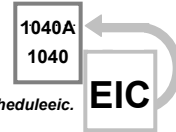
Paid Preparer Use Only

Table for preparer information: Print/Type preparer's name, Preparer's signature, Date, Check self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information

355
OMB No. 1545-0074



2013
Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child**
- ▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.**

Name(s) shown on return

Low10Married M 2Kids

Your social security number

123-46-5678

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name <small>If you have more than three qualifying children, you only have to list three to get the maximum credit.</small>	First name	Last name	First name	Last name	First name	Last name
		1stChild	Low10Married	2ndChild	Low10Married	
2 Child's SSN <small>The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.</small>	679-01-4578		890-45-6789			
3 Child's year of birth	Year <u>2010</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>2012</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year _____ <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
4a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		
	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		
	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.
5 Child's relationship to you <small>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)</small>	Son		Daughter			
6 Number of months child lived with you in the United States during 2013 <small>• If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."</small>	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

Child Tax Credit

2013

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at**
www.irs.gov/schedule8812.

Name(s) shown on return
Low10Married M 2Kids

Your social security number
123-46-5678

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here.

Part II Additional Child Tax Credit Filers

1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). 1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
		1		2,000
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2		0
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3		2,000
4a	Earned income (see separate instructions).	4a	23,748	
b	Nontaxable combat pay (see separate instructions)	4b	0	
5	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5	20,748	
6	Multiply the amount on line 5 by 15% (.15) and enter the result	6		3,112
	Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.			

Part III Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or paid Additional Medicare Tax or tier I RRTA taxes, see separate instructions	7		
8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8		
1040A filers: Enter -0-.			
1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.		9	
9 Add lines 7 and 8	10		
10 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.			
1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).		11	
1040NR filers: Enter the amount from Form 1040NR, line 65.	12		
11 Subtract line 10 from line 9. If zero or less, enter -0-	11		
12 Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12		

Part IV Additional Child Tax Credit

13 This is your additional child tax credit	13	2,000
---	----	-------

1040
1040A
1040NR

Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, or
Form 1040NR, line 63

Form 1040 U.S. Individual Income Tax Return 2013

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning 2013, ending ,20 See separate instructions.

Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

Filing Status 1 Single 2 Married filing jointly 3 Married filing separately 4 Head of household 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself 6b Spouse c Dependents: 1stChild 2ndChild d Total number of exemptions claimed

Income 7 Wages, salaries, tips, etc. 8a Taxable interest 8b Tax-exempt interest 9a Ordinary dividends 9b Qualified dividends 10 Taxable refunds, credits, or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss) 13 Capital gain or (loss) 14 Other gains or (losses) 15a IRA distributions 15b Taxable amount 16a Pensions and annuities 16b Taxable amount 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 18 Farm income or (loss) 19 Unemployment compensation 20a Social security benefits 20b Taxable amount 21 Other income 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income

Adjusted Gross Income 23 Educator expenses 24 Certain business expenses of reservists, performing artists, and fee-basis government officials 25 Health savings account deduction 26 Moving expenses 27 Deductible part of self-employment tax 28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction 30 Penalty on early withdrawal of savings 31a Alimony paid 31b Recipient's SSN 32 IRA deduction 33 Student loan interest deduction 34 Tuition and fees 35 Domestic production activities deduction 36 Add lines 23 through 35 37 Subtract line 36 from line 22. This is your adjusted gross income

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, \$6,100
Married filing jointly or Qualifying widow(er), \$12,200
Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below [X] No
Designee's name, Phone no., Personal identification number (PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature, Date, Your occupation, Daytime phone number, Spouse's signature, Date, Spouse's occupation, If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

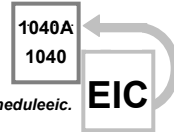
Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Check [] if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information

360
OMB No. 1545-0074



2013
Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child**
- ▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.**

Name(s) shown on return

Low10Married M 2KidsSoleEarner

Your social security number

123-46-5678

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name <small>If you have more than three qualifying children, you only have to list three to get the maximum credit.</small>	First name	Last name	First name	Last name	First name	Last name
		1stChild	Low10Married	2ndChild	Low10Married	
2 Child's SSN <small>The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.</small>	679-01-4578		890-45-6789			
3 Child's year of birth	Year <u>2010</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>2012</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year _____ <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
4a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		
	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		
	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.
5 Child's relationship to you <small>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)</small>	Son		Daughter			
6 Number of months child lived with you in the United States during 2013 <small>• If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."</small>	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

Child Tax Credit

2013

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at**
www.irs.gov/schedule8812.

Name(s) shown on return

Low10Married M 2KidsSoleEarner

Your social security number

123-46-5678

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here.

Part II Additional Child Tax Credit Filers

1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). 1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
		1		2,000
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48		2	0
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit		3	2,000
4a	Earned income (see separate instructions)	4a		13,193
b	Nontaxable combat pay (see separate instructions)	4b		0
5	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5		10,193
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.		6	1,529

Part III Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or paid Additional Medicare Tax or tier I RRTA taxes, see separate instructions	7			
8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8			
1040A filers: Enter -0-.				
1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.		9		
9 Add lines 7 and 8	10			
10 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.				
1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).		11		
1040NR filers: Enter the amount from Form 1040NR, line 65.				
11 Subtract line 10 from line 9. If zero or less, enter -0-	12			
12 Enter the larger of line 6 or line 11				
Next, enter the smaller of line 3 or line 12 on line 13.		13		

Part IV Additional Child Tax Credit

13 This is your additional child tax credit	13	1,529		
<table border="1"> <tr><td>1040</td></tr> <tr><td>1040A</td></tr> <tr><td>1040NR</td></tr> </table>	1040	1040A	1040NR	Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63
1040				
1040A				
1040NR				

Form 1040 U.S. Individual Income Tax Return 2013

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning 2013, ending 2013,20 See separate instructions.

Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign

Foreign country name Foreign province/state/country Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

Filing Status 1 Single 2 Married filing jointly 3 Married filing separately 4 Head of household 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself 6b Spouse c Dependents: 1stChild 2ndChild 3rdChild d Total number of exemptions claimed

Income 7 Wages, salaries, tips, etc. 8a Taxable interest 8b Tax-exempt interest 9a Ordinary dividends 9b Qualified dividends 10 Taxable refunds, credits, or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss) 13 Capital gain or (loss) 14 Other gains or (losses) 15a IRA distributions 15b Taxable amount 16a Pensions and annuities 16b Taxable amount 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 18 Farm income or (loss) 19 Unemployment compensation 20a Social security benefits 20b Taxable amount 21 Other income 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income

Adjusted Gross Income 23 Educator expenses 24 Certain business expenses of reservists, performing artists, and fee-basis government officials 25 Health savings account deduction 26 Moving expenses 27 Deductible part of self-employment tax 28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction 30 Penalty on early withdrawal of savings 31a Alimony paid 31b Recipient's SSN 32 IRA deduction 33 Student loan interest deduction 34 Tuition and fees 35 Domestic production activities deduction 36 Add lines 23 through 35 37 Subtract line 36 from line 22. This is your adjusted gross income

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100 Married filing jointly or Qualifying widow(er), \$12,200 Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below No

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Joint return? See instructions. Keep a copy for your records.

Signature table with columns for Signature, Date, Occupation, and Daytime phone number for both taxpayer and spouse.

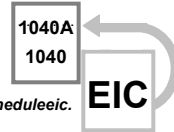
Paid Preparer Use Only

Form for paid preparer with fields for name, signature, date, firm name, address, EIN, and phone number.

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information

365
OMB No. 1545-0074



2013
Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child**
- ▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.**

Name(s) shown on return

Low10Married M 2KidsSoleEarner

Your social security number

123-46-5678

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name <small>If you have more than three qualifying children, you only have to list three to get the maximum credit.</small>	First name	Last name	First name	Last name	First name	Last name
		1stChild	Low10Married	2ndChild	Low10Married	3rdChild
2 Child's SSN <small>The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.</small>	679-01-4578		890-45-6789		789-45-6723	
3 Child's year of birth	Year <u>2010</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>2012</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>2013</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
4a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.
	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.
	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.
5 Child's relationship to you <small>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)</small>	Son		Daughter		Son	
6 Number of months child lived with you in the United States during 2013 <small>• If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."</small>	<u>12</u> months <small>Do not enter more than 12 months.</small>		<u>12</u> months <small>Do not enter more than 12 months.</small>		<u>12</u> months <small>Do not enter more than 12 months.</small>	

Child Tax Credit

2013

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at**
www.irs.gov/schedule8812.

Name(s) shown on return
Low10Married M 2KidsSoleEarner

Your social security number
123-46-5678

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here.

Part II Additional Child Tax Credit Filers

<p>1 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).</p> <p>1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).</p> <p>1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).</p> <p>If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.</p>	}	1	3,000
2 Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48		2	0
3 Subtract line 2 from line 1. If zero, stop ; you cannot take this credit		3	3,000
4a Earned income (see separate instructions).	4a		13,193
b Nontaxable combat pay (see separate instructions)	4b		0
5 Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5		10,193
6 Multiply the amount on line 5 by 15% (.15) and enter the result		6	1,529
Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input checked="" type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.			

Part III Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or paid Additional Medicare Tax or tier I RRTA taxes, see separate instructions	7	1,009		
8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8	0		
1040A filers: Enter -0-.				
1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	9	1,009		
9 Add lines 7 and 8				
10 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.	10	5,929		
1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).				
1040NR filers: Enter the amount from Form 1040NR, line 65.				
11 Subtract line 10 from line 9. If zero or less, enter -0-			11	0
12 Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.			12	1,529

Part IV Additional Child Tax Credit

13 This is your additional child tax credit	13	1,529
---	----	-------

1040
1040A
1040NR

Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, or
Form 1040NR, line 63

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2013** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 _____ See separate instructions.

Your first name and initial: Top10Single F Last name: NoKids Your social security number: 123-46-5678

If a joint return, spouse's first name and initial: _____ Last name: _____ Spouse's social security number: _____

Home address (number and street). If you have a P.O. box, see instructions. 123 Main Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Anywhere GA 30033 **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund You Spouse

Foreign country name: _____ Foreign province/state/county: _____ Foreign postal code: _____

Filing Status 1 Single 4 Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. b Spouse. Boxes checked on 6a and 6b: 1 No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above: Add numbers on lines above: 1

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			

If more than four dependents, see instructions and check here

Income	7	8a	8b	9a	9b	10	11	12	13	14	15a	15b	16a	16b	17	18	19	20a	20b	21	22
Wages, salaries, tips, etc. Attach Form(s) W-2	44,999		0																		
Taxable interest. Attach Schedule B if required	0																				
Tax-exempt interest. Do not include on line 8a			0																		
Ordinary dividends. Attach Schedule B if required				125																	
Qualified dividends					120																
Taxable refunds, credits, or offsets of state and local income taxes						0															
Alimony received																					
Business income or (loss). Attach Schedule C or C-EZ																					
Capital gain or (loss). Attach Schedule D if required. If not required, check here									0												
Other gains or (losses). Attach Form 4797																					
IRA distributions												0									
Pensions and annuities												0									
Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E																					
Farm income or (loss). Attach Schedule F																					0
Unemployment compensation																					
Social security benefits																					
Other income. List type and amount																					0
Combine the amounts in the far right column for lines 7 through 21. This is your total income																					45,124

Adjusted Gross Income	23	24	25	26	27	28	29	30	31a	32	33	34	35	36	37
Educator expenses	0														
Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	0														
Health savings account deduction. Attach Form 8889	0														
Moving expenses. Attach Form 3903	0														
Deductible part of self-employment tax. Attach Schedule SE	0														
Self-employed SEP, SIMPLE, and qualified plans	0														
Self-employed health insurance deduction	0														
Penalty on early withdrawal of savings	0														
Alimony paid b Recipient's SSN															
IRA deduction										2,000					
Student loan interest deduction										1,000					
Tuition and fees. Attach Form 8917.															
Domestic production activities deduction. Attach Form 8903	0														
Add lines 23 through 35														3,000	
Subtract line 36 from line 22. This is your adjusted gross income															42,124

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below [X] No

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Firm's name, Firm's address, Firm's EIN, Phone no., Check [] if self-employed, PTIN

**SCHEDULE A
(Form 1040)**

Itemized Deductions

370

OMB No. 1545-0074

2013
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

▶ Attach to Form 1040.

Name(s) shown on Form 1040

Top10Single F NoKids

Your social security number

123-46-5678

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	0
	2	Enter amount from Form 1040, line 38	2	42,124
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	4,212
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0
Taxes You Paid	5 State and local (check only one box):			
	a.	<input type="checkbox"/> Income taxes or	5	0
	b.	<input type="checkbox"/> General sales taxes }	6	2,000
	6	Real estate taxes (see instructions)	7	200
	7	Personal property taxes	8	0
	8	Other taxes. List type and amount ▶ _____		
	9	Add lines 5 through 8	9	2,200
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	4,800
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ _____	11	0
	12	Points not reported to you on Form 1098. See instructions for special rules	12	0
	13	Mortgage insurance premiums (see instructions)	13	0
	14	Investment interest. Attach Form 4952 if required. (See instructions)	14	
	15	Add lines 10 through 14	15	4,800
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	0
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	200
	18	Carryover from prior year	18	0
19	Add lines 16 through 18	19	200	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ _____	21	0
	22	Tax preparation fees	22	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶ _____	23	0
	24	Add lines 21 through 23	24	0
	25	Enter amount from Form 1040, line 38	25	42,124
	26	Multiply line 25 by 2% (.02)	26	842
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ _____	28	0
Total Itemized Deductions	29	Is Form 1040, line 38, over \$150,000? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	7,200
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here		

Form **1040** U.S. Individual Income Tax Return **2013** (99) OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 _____ See separate instructions.

Your first name and initial: Top10Single F Last name: 2Kids Your social security number: 123-46-5678

If a joint return, spouse's first name and initial: Last name: Spouse's social security number:

Home address (number and street). If you have a P.O. box, see instructions. 123 Main Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Anywhere GA 30033 **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund You Spouse

Foreign country name Foreign province/state/country Foreign postal code

Filing Status 1 Single 4 Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. b Spouse. **Boxes checked on 6a and 6b** 1 **No. of children on 6c who:** 2 **• lived with you** 2 **• did not live with you due to divorce or separation (see instructions)** **Dependents on 6c not entered above** **Add numbers on lines above** 3

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
1stChild	Single2Kids	124-56-7809	Son	X
2ndChild	Single2Kids	456-78-9012	Daughter	X

d Total number of exemptions claimed

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	44,999
8a	Taxable interest. Attach Schedule B if required	8a	0
b	Tax-exempt interest. Do not include on line 8a	8b	0
9a	Ordinary dividends. Attach Schedule B if required	9a	125
b	Qualified dividends	9b	120
10	Taxable refunds, credits, or offsets of state and local income taxes	10	0
11	Alimony received	11	0
12	Business income or (loss). Attach Schedule C or C-EZ	12	0
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	0
14	Other gains or (losses). Attach Form 4797	14	0
15a	IRA distributions	15a	0
b	Taxable amount	15b	0
16a	Pensions and annuities	16a	0
b	Taxable amount	16b	0
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0
18	Farm income or (loss). Attach Schedule F	18	0
19	Unemployment compensation	19	0
20a	Social security benefits	20a	0
b	Taxable amount	20b	0
21	Other income. List type and amount	21	0
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	45,124

Adjusted Gross Income

23	Educator expenses	23	0
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0
25	Health savings account deduction. Attach Form 8889	25	0
26	Moving expenses. Attach Form 3903	26	0
27	Deductible part of self-employment tax. Attach Schedule SE	27	0
28	Self-employed SEP, SIMPLE, and qualified plans	28	0
29	Self-employed health insurance deduction	29	0
30	Penalty on early withdrawal of savings	30	0
31a	Alimony paid b Recipient's SSN	31a	0
32	IRA deduction	32	500
33	Student loan interest deduction	33	1,000
34	Tuition and fees. Attach Form 8917.	34	0
35	Domestic production activities deduction. Attach Form 8903	35	0
36	Add lines 23 through 35	36	1,500
37	Subtract line 36 from line 22. This is your adjusted gross income	37	43,624

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100 Married filing jointly or Qualifying widow(er), \$12,200 Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below No

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Firm's name, Firm's address, Firm's EIN, Phone no.

**SCHEDULE A
(Form 1040)**

Itemized Deductions

373

OMB No. 1545-0074

2013
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

Name(s) shown on Form 1040

Top10Single F 2Kids

Your social security number

123-46-5678

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	0
	2	Enter amount from Form 1040, line 38	2	43,624
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	4,362
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0
Taxes You Paid	5 State and local (check only one box):			
	a.	<input type="checkbox"/> Income taxes or	5	0
	b.	<input type="checkbox"/> General sales taxes }	6	2,000
	6	Real estate taxes (see instructions)	6	200
	7	Personal property taxes	7	0
	8	Other taxes. List type and amount ► _____	8	0
	9	Add lines 5 through 8	9	2,200
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	4,800
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► _____	11	0
	12	Points not reported to you on Form 1098. See instructions for special rules	12	0
	13	Mortgage insurance premiums (see instructions)	13	0
	14	Investment interest. Attach Form 4952 if required. (See instructions)	14	0
	15	Add lines 10 through 14	15	4,800
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	0
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	200
	18	Carryover from prior year	18	0
	19	Add lines 16 through 18	19	200
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► _____	21	0
	22	Tax preparation fees	22	0
	23	Other expenses—investment, safe deposit box, etc. List type and amount ► _____	23	0
	24	Add lines 21 through 23	24	0
	25	Enter amount from Form 1040, line 38	25	43,624
	26	Multiply line 25 by 2% (.02)	26	872
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ► _____	28	0
Total Itemized Deductions	29	Is Form 1040, line 38, over \$150,000? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	7,200
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here		

Child and Dependent Care Expenses

1040A
1040
1040NR

2441

2013

Attachment
Sequence No. **21**

Department of the Treasury
Internal Revenue Service (99)

- ▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
- ▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Name(s) shown on return: Top10Single F 2Kids
Your social security number: 123-46-5678

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Daycare	1000 Main St	45-6789012	9,100
	-----	-----		

Did you receive dependent care benefits? **No** → Complete only Part II below.
 Yes → Complete Part III on the next page next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2013 for the person listed in column (a)
First	Last		
1stChild	Single2Kids	124-56-7809	4,550
2ndChild	Single2Kids	456-78-9012	4,550

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 **3** 6,000

4 Enter your **earned income**. See instructions **4** 44,999

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 **5** 44,999

6 Enter the **smallest** of line 3, 4, or 5 **6** 6,000

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 **7** 43,624

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

8 x 0.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions **9** 1,200

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10** 3,248

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 **11** 1,200

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2013. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	0
13	Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period. See instructions	13	
14	Enter the amount, if any, you forfeited or carried forward to 2014. See instructions	14	(0)
15	Combine lines 12 through 14. See instructions	15	0
16	Enter the total amount of qualified expenses incurred in 2013 for the care of the qualifying person(s)	16	9,100
17	Enter the smaller of line 15 or 16	17	0
18	Enter your earned income . See instructions	18	44,999
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19	44,999
20	Enter the smallest of line 17, 18, or 19	20	0
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	21	5,000
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	0
23	Subtract line 22 from line 15	23	0
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	0
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25	0
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"	26	0

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	6,000
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	0
29	Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2012 expenses in 2013, see the instructions for line 9	29	6,000
30	Complete line 2 on page 1 of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	9,100
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	6,000

Form **1040** U.S. Individual Income Tax Return **2013** (99) OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 _____ See separate instructions.

Your first name and initial: Top10Single F Last name: 2KidsHH Your social security number: 123-46-5678

If a joint return, spouse's first name and initial: _____ Last name: _____ Spouse's social security number: _____

Home address (number and street). If you have a P.O. box, see instructions. 123 Main Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Anywhere GA 30033 **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund You Spouse

Foreign country name: _____ Foreign province/state/county: _____ Foreign postal code: _____

Filing Status 1 Single 4 Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. b Spouse. **Boxes checked on 6a and 6b** 1 **No. of children on 6c who:** • lived with you 2 • did not live with you due to divorce or separation (see instructions) **Dependents on 6c not entered above** **Add numbers on lines above** 3

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
1stChild	Single2Kids	124-56-7809	Son	X
2ndChild	Single2Kids	456-78-9012	Daughter	X

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 44,999 8a Taxable interest. Attach Schedule B if required 8a 0 b Tax-exempt interest. Do not include on line 8a 8b 0 9a Ordinary dividends. Attach Schedule B if required 9a 125 b Qualified dividends 9b 120 10 Taxable refunds, credits, or offsets of state and local income taxes 10 0 11 Alimony received 11 0 12 Business income or (loss). Attach Schedule C or C-EZ 12 0 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 0 14 Other gains or (losses). Attach Form 4797 14 0 15a IRA distributions 15a b Taxable amount 15b 0 16a Pensions and annuities 16a b Taxable amount 16b 0 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 0 18 Farm income or (loss). Attach Schedule F 18 0 19 Unemployment compensation 19 0 20a Social security benefits 20a b Taxable amount 20b 0 21 Other income. List type and amount 21 0 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 45,124

Adjusted Gross Income 23 Educator expenses 23 0 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 0 25 Health savings account deduction. Attach Form 8889 25 0 26 Moving expenses. Attach Form 3903 26 0 27 Deductible part of self-employment tax. Attach Schedule SE 27 0 28 Self-employed SEP, SIMPLE, and qualified plans 28 0 29 Self-employed health insurance deduction 29 0 30 Penalty on early withdrawal of savings 30 0 31a Alimony paid b Recipient's SSN 31a 32 IRA deduction 32 500 33 Student loan interest deduction 33 1,000 34 Tuition and fees. Attach Form 8917. 34 35 Domestic production activities deduction. Attach Form 8903 35 0 36 Add lines 23 through 35 36 1,500 37 Subtract line 36 from line 22. This is your adjusted gross income 37 43,624

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for tax and credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for other taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for amount you owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below [X] No

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Joint return? See instructions. Keep a copy for your records.

Signature lines for taxpayer and spouse with fields for date and occupation.

Paid Preparer Use Only

Fields for preparer's name, signature, date, firm's name, address, and phone number.

Child and Dependent Care Expenses

1040A
1040
1040NR

2441

2013

Attachment
Sequence No. **21**

Department of the Treasury
Internal Revenue Service (99)

- ▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
- ▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Name(s) shown on return: Top10Single F 2KidsHH
Your social security number: 123-46-5678

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Daycare	1000 Main St	45-6789012	9,100
	-----	-----		

Did you receive dependent care benefits? **No** → Complete only Part II below.
 Yes → Complete Part III on the next page next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2013 for the person listed in column (a)
First	Last		
1stChild	Single2Kids	124-56-7809	4,550
2ndChild	Single2Kids	456-78-9012	4,550

3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	6,000
4 Enter your earned income . See instructions	4	44,999
5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5	44,999
6 Enter the smallest of line 3, 4, or 5	6	6,000

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 **7** 43,624

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions **9** 1,200

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10** 2,794

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 **11** 1,200

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2013. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	0
13	Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period. See instructions	13	
14	Enter the amount, if any, you forfeited or carried forward to 2014. See instructions	14	(0)
15	Combine lines 12 through 14. See instructions	15	0
16	Enter the total amount of qualified expenses incurred in 2013 for the care of the qualifying person(s)	16	9,100
17	Enter the smaller of line 15 or 16	17	0
18	Enter your earned income . See instructions	18	44,999
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19	44,999
20	Enter the smallest of line 17, 18, or 19	20	0
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	21	5,000
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	0
23	Subtract line 22 from line 15	23	0
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	0
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25	0
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"	26	0

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	6,000
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	0
29	Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2012 expenses in 2013, see the instructions for line 9	29	6,000
30	Complete line 2 on page 1 of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	9,100
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	6,000

Child Tax Credit

2013

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at**
www.irs.gov/schedule8812.

Name(s) shown on return
Top10Single F 2KidsHH

Your social security number
123-46-5678

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here.

Part II Additional Child Tax Credit Filers

<p>1 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).</p> <p>1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).</p> <p>1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).</p> <p>If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.</p>	}	1	2,000
2 Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48		2	1,544
3 Subtract line 2 from line 1. If zero, stop ; you cannot take this credit		3	456
4a Earned income (see separate instructions).	4a		44,999
b Nontaxable combat pay (see separate instructions)	4b		0
5 Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5		41,999
6 Multiply the amount on line 5 by 15% (.15) and enter the result		6	6,300
Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.			

Part III Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or paid Additional Medicare Tax or tier I RRTA taxes, see separate instructions	7		
8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8		
1040A filers: Enter -0-.			
1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	9		
9 Add lines 7 and 8			
10 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.	10		
1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).			
1040NR filers: Enter the amount from Form 1040NR, line 65.			11
11 Subtract line 10 from line 9. If zero or less, enter -0-			12
12 Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.			

Part IV Additional Child Tax Credit

13 This is your additional child tax credit	13	456
---	----	-----

1040
1040A
1040NR

Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, or
Form 1040NR, line 63

Credit for Qualified Retirement Savings Contributions

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

Name(s) shown on return

Top10Single F 2KidsHH

Your social security number

123-46-5678



You cannot take this credit if either of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$29,500 (\$44,250 if head of household; \$59,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1996, (b) is claimed as a dependent on someone else's 2013 tax return, or (c) was a student (see instructions).

	(a) You	(b) Your spouse
1 Traditional and Roth IRA contributions for 2013. Do not include rollover contributions	500	0
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2013 (see instructions)	0	0
3 Add lines 1 and 2	500	0
4 Certain distributions received after 2010 and before the due date (including extensions) of your 2013 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception		
5 Subtract line 4 from line 3. If zero or less, enter -0-	500	0
6 In each column, enter the smaller of line 5 or \$2,000	500	0
7 Add the amounts on line 6. If zero, stop; you cannot take this credit		500
8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	43,624	
9 Enter the applicable decimal amount shown below:		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$17,750	.5	.5	.5
\$17,750	\$19,250	.5	.5	.2
\$19,250	\$26,625	.5	.5	.1
\$26,625	\$28,875	.5	.2	.1
\$28,875	\$29,500	.5	.1	.1
\$29,500	\$35,500	.5	.1	.0
\$35,500	\$38,500	.2	.1	.0
\$38,500	\$44,250	.1	.1	.0
\$44,250	\$59,000	.1	.0	.0
\$59,000	---	.0	.0	.0

Note: If line 9 is zero, stop; you cannot take this credit.

10 Multiply line 7 by line 9		50
11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions		1,594
12 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 11 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47		50

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Form 1040 U.S. Individual Income Tax Return 2013

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning 2013, ending 2013,20 See separate instructions.

Your first name and initial Last name Your social security number Mid50Single F NoKids 123-46-5678

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. 123 Main Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. Anywhere GA 30033 You Spouse

Foreign country name Foreign province/state/country Foreign postal code

Filing Status 1 [X] Single 4 [] Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 [] Married filing jointly (even if only one had income) 3 [] Married filing separately. Enter spouse's SSN above and full name here. 5 [] Qualifying widow(er) with dependent child

Exemptions 6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a. b [] Spouse. Boxes checked on 6a and 6b 1. No. of children on 6c who: lived with you; did not live with you due to divorce or separation (see instructions); Dependents on 6c not entered above; Add numbers on lines above 1.

Income table with columns for line number, description, and amount. Includes lines 7-22. Total income 37,791.

Adjusted Gross Income table with columns for line number, description, and amount. Includes lines 23-37. Adjusted gross income 35,291.

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, \$6,100
Married filing jointly or Qualifying widow(er), \$12,200
Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below [] No
Designee's name, Phone no., Personal identification number (PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature, Date, Your occupation, Daytime phone number, Spouse's signature, Date, Spouse's occupation, If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Check [] if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2013** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 See separate instructions.

Your first name and initial Last name Your social security number
 Mid50Single F 2Kids 123-46-5678

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.
 123 Main

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Presidential Election Campaign**
 Anywhere GA 30033 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund You Spouse

Foreign country name Foreign province/state/county Foreign postal code

Filing Status 1 Single 4 Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here.
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here. **5** Qualifying widow(er) with dependent child
 Check only one box.

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a
 b Spouse
 c Dependents:
 (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit (see instructions)
 1stChild Mid502Kids 567-89-0123 Son X
 2ndChild Mid502Kids 789-01-2345 Daughter X
 If more than four dependents, see instructions and check here
 d Total number of exemptions claimed **3**
 Boxes checked on 6a and 6b 1
 No. of children on 6c who:
 • lived with you 2
 • did not live with you due to divorce or separation (see instructions)
 Dependents on 6c not entered above
 Add numbers on lines above **3**

Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	37,791
	8a	Taxable interest. Attach Schedule B if required	8a	0
	b	Tax-exempt interest. Do not include on line 8a	8b	0
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	9a	Ordinary dividends. Attach Schedule B if required	9a	0
	b	Qualified dividends	9b	0
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	0
	11	Alimony received	11	0
	12	Business income or (loss). Attach Schedule C or C-EZ	12	0
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	0
	14	Other gains or (losses). Attach Form 4797	14	0
If you did not get a W-2, see instructions.	15a	IRA distributions	15a	0
	b	Taxable amount	15b	0
	16a	Pensions and annuities	16a	0
	b	Taxable amount	16b	0
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0
	18	Farm income or (loss). Attach Schedule F	18	0
	19	Unemployment compensation	19	0
	20a	Social security benefits	20a	0
	b	Taxable amount	20b	0
	21	Other income. List type and amount	21	0
	22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	37,791

Adjusted Gross Income	23	Educator expenses	23	0
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0
	25	Health savings account deduction. Attach Form 8889	25	0
	26	Moving expenses. Attach Form 3903	26	0
	27	Deductible part of self-employment tax. Attach Schedule SE	27	0
	28	Self-employed SEP, SIMPLE, and qualified plans	28	0
	29	Self-employed health insurance deduction	29	0
	30	Penalty on early withdrawal of savings	30	0
	31a	Alimony paid b Recipient's SSN	31a	0
	32	IRA deduction	32	500
	33	Student loan interest deduction	33	500
	34	Tuition and fees. Attach Form 8917.	34	0
	35	Domestic production activities deduction. Attach Form 8903	35	0
	36	Add lines 23 through 35	36	1,000
	37	Subtract line 36 from line 22. This is your adjusted gross income	37	36,791

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for tax and credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for other taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for amount you owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below [X] No

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Firm's name, Firm's EIN, Firm's address, Phone no.

Child and Dependent Care Expenses

1040A
1040
1040NR

2441

2013

Attachment
Sequence No. **21**

Department of the Treasury
Internal Revenue Service (99)

- ▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
- ▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Name(s) shown on return: Mid50Single F 2Kids
Your social security number: 123-46-5678

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Daycare	1000 Main St	67-8901234	9,100
	-----	-----		

Did you receive dependent care benefits? **No** → Complete only Part II below.
 Yes → Complete Part III on the next page next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2013 for the person listed in column (a)
First	Last		
1stChild	Mid502Kids	567-89-0123	4,550
2ndChild	Mid502Kids	789-01-2345	4,550

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 **3** 6,000

4 Enter your **earned income**. See instructions **4** 37,791

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 **5** 37,791

6 Enter the **smallest** of line 3, 4, or 5 **6** 6,000

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 **7** 36,791

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

8 x 0.24

9 Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions **9** 1,440

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10** 2,400

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 **11** 1,440

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2013. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	0
13	Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period. See instructions	13	
14	Enter the amount, if any, you forfeited or carried forward to 2014. See instructions	14	(0)
15	Combine lines 12 through 14. See instructions	15	0
16	Enter the total amount of qualified expenses incurred in 2013 for the care of the qualifying person(s)	16	9,100
17	Enter the smaller of line 15 or 16	17	0
18	Enter your earned income . See instructions	18	37,791
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19	37,791
20	Enter the smallest of line 17, 18, or 19	20	0
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	21	5,000
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	0
23	Subtract line 22 from line 15	23	0
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	0
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25	0
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"	26	0

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	6,000
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	0
29	Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2012 expenses in 2013, see the instructions for line 9	29	6,000
30	Complete line 2 on page 1 of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	9,100
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	6,000

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



389
OMB No. 1545-0074

2013

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child**
- ▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.**

Name(s) shown on return

Mid50Single F 2Kids

Your social security number

123-46-5678

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name <small>If you have more than three qualifying children, you only have to list three to get the maximum credit.</small>	First name	Last name	First name	Last name	First name	Last name
		1stChild	Mid502Kids	2ndChild	Mid502Kids	
2 Child's SSN <small>The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.</small>	567-89-0123		789-01-2345			
3 Child's year of birth	Year <u>2010</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>2012</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year _____ <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
4a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.
	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.
	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.
5 Child's relationship to you <small>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)</small>	Son		Daughter			
6 Number of months child lived with you in the United States during 2013 <small>• If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."</small>	<u>12</u> months <small>Do not enter more than 12 months.</small>		<u>12</u> months <small>Do not enter more than 12 months.</small>		_____ months <small>Do not enter more than 12 months.</small>	

Child Tax Credit

2013

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at**
www.irs.gov/schedule8812.

Name(s) shown on return
Mid50Single F 2Kids

Your social security number
123-46-5678

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here.

Part II Additional Child Tax Credit Filers

1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). 1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
		1		2,000
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48		2	960
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit		3	1,040
4a	Earned income (see separate instructions).	4a		37,791
b	Nontaxable combat pay (see separate instructions)	4b		0
5	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5		34,791
6	Multiply the amount on line 5 by 15% (.15) and enter the result		6	5,219
	Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.			

Part III Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or paid Additional Medicare Tax or tier I RRTA taxes, see separate instructions	7		
8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8		
1040A filers: Enter -0-.			
1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	9		
9 Add lines 7 and 8			
10 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.	10		
1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).			
1040NR filers: Enter the amount from Form 1040NR, line 65.			11
11 Subtract line 10 from line 9. If zero or less, enter -0-			12
12 Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.			

Part IV Additional Child Tax Credit

13 This is your additional child tax credit	13	1,040
<div style="border: 1px solid black; padding: 2px;"> 1040 1040A 1040NR </div>	Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63	

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2013** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 _____ See separate instructions.

Your first name and initial: Mid50Single F Last name: 2KidsHH Your social security number: 123-46-5678

If a joint return, spouse's first name and initial: _____ Last name: _____ Spouse's social security number: _____

Home address (number and street). If you have a P.O. box, see instructions. 123 Main Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Anywhere GA 30033 **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund You Spouse

Foreign country name: _____ Foreign province/state/country: _____ Foreign postal code: _____

Filing Status 1 Single 4 Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. b Spouse. **Boxes checked on 6a and 6b** 1 **No. of children on 6c who:** 2 • lived with you • did not live with you due to divorce or separation (see instructions) **Dependents on 6c not entered above** **Add numbers on lines above** 3

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
1stChild	Mid502Kids	567-89-0123	Son	X
2ndChild	Mid502Kids	789-01-2345	Daughter	X

If more than four dependents, see instructions and check here

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 37,791 8a Taxable interest. Attach Schedule B if required 8a 0 b Tax-exempt interest. Do not include on line 8a 8b 0 9a Ordinary dividends. Attach Schedule B if required 9a 0 b Qualified dividends 9b 0 10 Taxable refunds, credits, or offsets of state and local income taxes 10 0 11 Alimony received 11 0 12 Business income or (loss). Attach Schedule C or C-EZ 12 0 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 0 14 Other gains or (losses). Attach Form 4797 14 0 15a IRA distributions 15a b Taxable amount 15b 0 16a Pensions and annuities 16a b Taxable amount 16b 0 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 0 18 Farm income or (loss). Attach Schedule F 18 0 19 Unemployment compensation 19 0 20a Social security benefits 20a b Taxable amount 20b 0 21 Other income. List type and amount 21 0 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 37,791

Adjusted Gross Income 23 Educator expenses 23 0 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 0 25 Health savings account deduction. Attach Form 8889 25 0 26 Moving expenses. Attach Form 3903 26 0 27 Deductible part of self-employment tax. Attach Schedule SE 27 0 28 Self-employed SEP, SIMPLE, and qualified plans 28 0 29 Self-employed health insurance deduction 29 0 30 Penalty on early withdrawal of savings 30 0 31a Alimony paid b Recipient's SSN 31a 31b 32 IRA deduction 32 500 33 Student loan interest deduction 33 500 34 Tuition and fees. Attach Form 8917. 34 0 35 Domestic production activities deduction. Attach Form 8903 35 0 36 Add lines 23 through 35 36 1,000 37 Subtract line 36 from line 22. This is your adjusted gross income 37 36,791

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below No

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Firm's name, Firm's address, Firm's EIN, Phone no.

Child and Dependent Care Expenses

1040A
1040
1040NR

2441

2013

Attachment
Sequence No. **21**

Department of the Treasury
Internal Revenue Service (99)

- ▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
- ▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Name(s) shown on return: Mid50Single F 2KidsHH
Your social security number: 123-46-5678

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Daycare	1000 Main St	67-8901234	9,100
	-----	-----		

Did you receive dependent care benefits? **No** → Complete only Part II below.
 Yes → Complete Part III on the next page next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2013 for the person listed in column (a)
First	Last		
1stChild	Mid502Kids	567-89-0123	4,550
2ndChild	Mid502Kids	789-01-2345	4,550

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 **3** 6,000

4 Enter your **earned income**. See instructions **4** 37,791

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 **5** 37,791

6 Enter the **smallest** of line 3, 4, or 5 **6** 6,000

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 **7** 36,791

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

8 x 0.24

9 Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions **9** 1,440

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10** 1,781

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 **11** 1,440

Part III Dependent Care Benefits

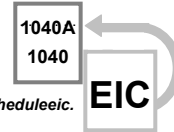
12	Enter the total amount of dependent care benefits you received in 2013. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	0
13	Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period. See instructions	13	
14	Enter the amount, if any, you forfeited or carried forward to 2014. See instructions	14	(0)
15	Combine lines 12 through 14. See instructions	15	0
16	Enter the total amount of qualified expenses incurred in 2013 for the care of the qualifying person(s)	16	9,100
17	Enter the smaller of line 15 or 16	17	0
18	Enter your earned income . See instructions	18	37,791
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19	37,791
20	Enter the smallest of line 17, 18, or 19	20	0
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	21	5,000
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	0
23	Subtract line 22 from line 15	23	0
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	0
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25	0
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"	26	0

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	6,000
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	0
29	Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2012 expenses in 2013, see the instructions for line 9	29	6,000
30	Complete line 2 on page 1 of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	9,100
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	6,000

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



396
OMB No. 1545-0074

2013

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child**
- ▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.**

Name(s) shown on return

Mid50Single F 2KidsHH

Your social security number

123-46-5678

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name <small>If you have more than three qualifying children, you only have to list three to get the maximum credit.</small>	First name	Last name	First name	Last name	First name	Last name
		1stChild	Mid502Kids	2ndChild	Mid502Kids	
2 Child's SSN <small>The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.</small>	567-89-0123		789-01-2345			
3 Child's year of birth	Year <u>2010</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>2012</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year _____ <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
4a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you <small>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)</small>	Son		Daughter			
6 Number of months child lived with you in the United States during 2013 <small>• If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."</small>	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

Child Tax Credit

2013

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at**
www.irs.gov/schedule8812.

Name(s) shown on return
Mid50Single F 2KidsHH

Your social security number
123-46-5678

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here.

Part II Additional Child Tax Credit Filers

1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). 1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
		1		2,000
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2		291
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3		1,709
4a	Earned income (see separate instructions).	4a	37,791	
b	Nontaxable combat pay (see separate instructions)	4b	0	
5	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5	34,791	
6	Multiply the amount on line 5 by 15% (.15) and enter the result	6		5,219
	Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.			

Part III Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or paid Additional Medicare Tax or tier I RRTA taxes, see separate instructions	7		
8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8		
1040A filers: Enter -0-.			
1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.		9	
9 Add lines 7 and 8	10		
10 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.			
1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).			
1040NR filers: Enter the amount from Form 1040NR, line 65.			
11 Subtract line 10 from line 9. If zero or less, enter -0-			11
12 Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.			12

Part IV Additional Child Tax Credit

13 This is your additional child tax credit	13	1,709
<div style="border: 1px solid black; padding: 2px;"> 1040 1040A 1040NR </div>	Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63	

Credit for Qualified Retirement Savings Contributions

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

Name(s) shown on return

Your social security number

Mid50Single F 2KidsHH

123-46-5678



You cannot take this credit if either of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$29,500 (\$44,250 if head of household; \$59,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1996, (b) is claimed as a dependent on someone else's 2013 tax return, or (c) was a student (see instructions).

	(a) You	(b) Your spouse
1 Traditional and Roth IRA contributions for 2013. Do not include rollover contributions	500	0
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2013 (see instructions)	0	0
3 Add lines 1 and 2	500	0
4 Certain distributions received after 2010 and before the due date (including extensions) of your 2013 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception		
5 Subtract line 4 from line 3. If zero or less, enter -0-	500	0
6 In each column, enter the smaller of line 5 or \$2,000	500	0
7 Add the amounts on line 6. If zero, stop; you cannot take this credit		500
8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	36,791	
9 Enter the applicable decimal amount shown below:		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$17,750	.5	.5	.5
\$17,750	\$19,250	.5	.5	.2
\$19,250	\$26,625	.5	.5	.1
\$26,625	\$28,875	.5	.2	.1
\$28,875	\$29,500	.5	.1	.1
\$29,500	\$35,500	.5	.1	.0
\$35,500	\$38,500	.2	.1	.0
\$38,500	\$44,250	.1	.1	.0
\$44,250	\$59,000	.1	.0	.0
\$59,000	---	.0	.0	.0

Note: If line 9 is zero, stop; you cannot take this credit.

10 Multiply line 7 by line 9	10	50
11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	341
12 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 11 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47	12	50

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Form 1040 U.S. Individual Income Tax Return 2013

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning 2013, ending ,20 See separate instructions.

Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign

Foreign country name Foreign province/state/country Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

Filing Status 1 [X] Single 4 [] Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here.

Exemptions 6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a. Boxes checked on 6a and 6b 1

Table with columns for dependent details: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if child under age 17 qualifying for child tax credit.

d Total number of exemptions claimed 1

Income section table with rows 7-22. Includes categories like Wages, salaries, tips, etc. (7) and Total income (22).

Adjusted Gross Income section table with rows 23-37. Includes categories like Educator expenses (23) and Adjusted gross income (37).

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below [X] No

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Firm's name, Firm's address, Firm's EIN, Phone no.

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2013** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20 See separate instructions.

Your first name and initial Last name Your social security number
 Low10Single F 2Kids 123-46-5678

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
 123 Main **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign
 Anywhere GA 30033 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund You Spouse

Foreign country name Foreign province/state/county Foreign postal code

Filing Status 1 Single 4 Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here.
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here. **5** Qualifying widow(er) with dependent child
 Check only one box.

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a
 b Spouse
 c Dependents:
 (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit (see instructions)
 1stChild Low10Single 345-67-8901 Son X
 2ndChild Low10Single 678-90-1234 Daughter X
 If more than four dependents, see instructions and check here
 d Total number of exemptions claimed **3**
 Boxes checked on 6a and 6b 1
 No. of children on 6c who:
 • lived with you 2
 • did not live with you due to divorce or separation (see instructions)
 Dependents on 6c not entered above
 Add numbers on lines above **3**

Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	10,555
	8a	Taxable interest. Attach Schedule B if required	8a	0
	b	Tax-exempt interest. Do not include on line 8a	8b	0
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	9a	Ordinary dividends. Attach Schedule B if required	9a	0
	b	Qualified dividends	9b	0
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	0
	11	Alimony received	11	0
	12	Business income or (loss). Attach Schedule C or C-EZ	12	0
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	0
	14	Other gains or (losses). Attach Form 4797	14	0
If you did not get a W-2, see instructions.	15a	IRA distributions	15a	0
	b	Taxable amount	15b	0
	16a	Pensions and annuities	16a	0
	b	Taxable amount	16b	0
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0
	18	Farm income or (loss). Attach Schedule F	18	0
	19	Unemployment compensation	19	0
	20a	Social security benefits	20a	0
	b	Taxable amount	20b	0
	21	Other income. List type and amount	21	0
	22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	10,555

Adjusted Gross Income	23	Educator expenses	23	0
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0
	25	Health savings account deduction. Attach Form 8889	25	0
	26	Moving expenses. Attach Form 3903	26	0
	27	Deductible part of self-employment tax. Attach Schedule SE	27	0
	28	Self-employed SEP, SIMPLE, and qualified plans	28	0
	29	Self-employed health insurance deduction	29	0
	30	Penalty on early withdrawal of savings	30	0
	31a	Alimony paid	31a	0
	b	Recipient's SSN		
	32	IRA deduction	32	0
	33	Student loan interest deduction	33	0
	34	Tuition and fees. Attach Form 8917.	34	0
	35	Domestic production activities deduction. Attach Form 8903	35	0
	36	Add lines 23 through 35	36	0
	37	Subtract line 36 from line 22. This is your adjusted gross income	37	10,555

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100 Married filing jointly or Qualifying widow(er), \$12,200 Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below No

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Joint return? See instructions. Keep a copy for your records.

Signature table with columns for Signature, Date, Occupation, and Daytime phone number for both taxpayer and spouse.

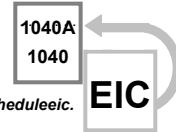
Paid Preparer Use Only

Form for paid preparer with fields for name, signature, date, firm name, address, EIN, and phone number.

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information

404
OMB No. 1545-0074



2013
Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child**
- ▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.**

Name(s) shown on return

Low10Single F 2Kids

Your social security number

123-46-5678

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name <small>If you have more than three qualifying children, you only have to list three to get the maximum credit.</small>	First name	Last name	First name	Last name	First name	Last name
		1stChild	Low10Single	2ndChild	Low10Single	
2 Child's SSN <small>The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.</small>	345-67-8901		678-90-1234			
3 Child's year of birth	Year <u>2010</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>2012</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year _____ <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
4a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		
	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		
	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.
5 Child's relationship to you <small>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)</small>	Son		Daughter			
6 Number of months child lived with you in the United States during 2013 <small>• If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."</small>	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

Child Tax Credit

2013

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at**
www.irs.gov/schedule8812.

Name(s) shown on return
Low10Single F 2Kids

Your social security number
123-46-5678

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here. ▶

Part II Additional Child Tax Credit Filers

1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). 1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
		1		2,000
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48		2	0
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit		3	2,000
4a	Earned income (see separate instructions).	4a		10,555
b	Nontaxable combat pay (see separate instructions)	4b		0
5	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5		7,555
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.		6	1,133

Part III Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or paid Additional Medicare Tax or tier I RRTA taxes, see separate instructions	7		
8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8		
1040A filers: Enter -0-.			
1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.		9	
9 Add lines 7 and 8	10		
10 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.			
1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).		11	
1040NR filers: Enter the amount from Form 1040NR, line 65.	12		
11 Subtract line 10 from line 9. If zero or less, enter -0-	11		
12 Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12		

Part IV Additional Child Tax Credit

13 This is your additional child tax credit	13	1,133
<div style="border: 1px solid black; padding: 2px;"> 1040 1040A 1040NR </div>	Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63	

Form 1040 U.S. Individual Income Tax Return 2013

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning 2013, ending 2013,20 See separate instructions.

Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign

Foreign country name Foreign province/state/country Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

Filing Status 1 Single 2 Married filing jointly 3 Married filing separately 4 Head of household 5 Qualifying widow(er)

Exemptions 6a Yourself 6b Spouse c Dependents: 1stChild 2ndChild d Total number of exemptions claimed

Income 7 Wages, salaries, tips, etc. 8a Taxable interest 8b Tax-exempt interest 9a Ordinary dividends 9b Qualified dividends 10-22 Total income

Adjusted Gross Income 23 Educator expenses 24 Business expenses 25 Health savings account deduction 26 Moving expenses 27-35 Deductions 36 Add lines 23 through 35 37 Adjusted gross income

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits.

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100 Married filing jointly or Qualifying widow(er), \$12,200 Head of household, \$8,950

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below [X] No

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

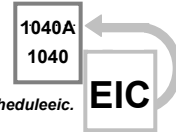
Paid Preparer Use Only

Print/Type preparer's name, Preparer's signature, Date, Firm's name, Firm's address, Firm's EIN, Phone no., Check [] if self-employed, PTIN

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information

409
OMB No. 1545-0074



2013
Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child**
- ▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.**

Name(s) shown on return

Low10Single F 2KidsHH

Your social security number

123-46-5678

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name <small>If you have more than three qualifying children, you only have to list three to get the maximum credit.</small>	First name	Last name	First name	Last name	First name	Last name
		1stChild	Low10Single	2ndChild	Low10Single	
2 Child's SSN <small>The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.</small>	345-67-8901		678-90-1234			
3 Child's year of birth	Year <u>2010</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>2012</u> <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year _____ <small>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
4a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		
	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>	<i>Go to line 5.</i>	<i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		
	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.	<i>Go to line 5.</i>	The child is not a qualifying child.
5 Child's relationship to you <small>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)</small>	Son		Daughter			
6 Number of months child lived with you in the United States during 2013 <small>• If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."</small>	<u>12</u> months <small>Do not enter more than 12 months.</small>		<u>12</u> months <small>Do not enter more than 12 months.</small>		_____ months <small>Do not enter more than 12 months.</small>	

Child Tax Credit

2013

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at**
www.irs.gov/schedule8812.

Name(s) shown on return
Low10Single F 2KidsHH

Your social security number
123-46-5678

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here. ▶

Part II Additional Child Tax Credit Filers

1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). 1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
		1		2,000
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48		2	0
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit		3	2,000
4a	Earned income (see separate instructions).	4a		10,555
b	Nontaxable combat pay (see separate instructions)	4b		0
5	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5		7,555
6	Multiply the amount on line 5 by 15% (.15) and enter the result		6	1,133
	Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.			

Part III Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or paid Additional Medicare Tax or tier I RRTA taxes, see separate instructions	7		
8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8		
1040A filers: Enter -0-.			
1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	9		
9 Add lines 7 and 8			
10 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.	10		
1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).			
1040NR filers: Enter the amount from Form 1040NR, line 65.			
11 Subtract line 10 from line 9. If zero or less, enter -0-			11
12 Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.			12

Part IV Additional Child Tax Credit

13 This is your additional child tax credit	13	1,133
<div style="border: 1px solid black; padding: 2px;"> 1040 1040A 1040NR </div>	Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63	

Works Cited

- Abramovitz, Mimi. *Regulating the Lives of Women: Social Welfare Policy from Colonial times to the Present*. Boston, MA: South End, 1988. Print.
- Adam, Barbara, and Chris Groves. *Future Matters Action, Knowledge, Ethics*. Leiden: Brill, 2007. Print.
- "Adoptive Mom, a Lawyer, Is 'More Responsible' Parent, Gets Custody of Girl, 6, Instead of Bio-Mom Ex." *ABA Journal*. N.p., 2 Oct. 2012. Web. 12 Nov. 2014. <http://www.abajournal.com/news/article/adoptive_mom_a_lawyer_is_more_responsible_parent_gets_custody_of_girl_6_ins/>.
- "After Decades of Decline, A Rise in Stay-at-Home Mothers." *Pew Research Centers Social Demographic Trends Project RSS*. N.p., 8 Apr. 2014. Web. 10 Nov. 2014. <<http://www.pewsocialtrends.org/2014/04/08/after-decades-of-decline-a-rise-in-stay-at-home-mothers/>>.
- Agamben, Giorgio. *Homo Sacer: Sovereign Power and Bare Life*. Stanford, Calif.: Stanford University Press, 1998.
- Anderson, Benedict R. O'G. *Imagined Communities: Reflections on the Origin and Spread of Nationalism*. London: Verso, 2006. Print.
- Arrow, Kenneth J. *Essays in the Theory of Risk-bearing*. Amsterdam, London: North-Holland, 1970. Print.
- "Baby-Friendly Hospital Initiative." *Baby-Friendly USA*. N.p., n.d. Web. 10 Nov. 2014. <<https://www.babyfriendlyusa.org/about-us/baby-friendly-hospital-initiative>>.
- Baker, Tom. "On the Genealogy of Moral Hazard," *Texas Law Review* 75:237, Dec 1996.
- Baughman, Reagan and Stacy Dickert-Conlin. "Did Expanding the EITC Promote Motherhood?" *The American Economic Review*. 93.2 (2003): 247-251. Print.
- . "The earned income tax credit and fertility." *Journal of Population Economics*. 22 (2009): 537-563. Print.
- Baynton, Douglas. "Defectives in the Land: Disability and American Immigration Policy, 1882-1924" *Journal of American Ethnic History*. 24.3 (2005): 31-44.
- Belluck, Pam. "Hospitals Ditch Formula Samples to Promote Breast-Feeding." *The New York Times*. The New York Times, 15 Oct. 2012. Web. 11 Nov. 2014. <<http://www.nytimes.com/2012/10/16/health/hospitals-ditch-formula-samples-to-promote-breast-feeding.html?pagewanted=all&r=0>>.

- Bennett, Jonathan. "On Maximizing Happiness." in *Obligations to Future Generations*. Eds. R.I. Sikora and B.M. Barry. White Horse Press, [1978] 1996. Print.
- Berlant, Lauren Gail. *The Queen of America Goes to Washington City: Essays on Sex and Citizenship*. Durham, NC: Duke UP, 1997. Print.
- Bhabha, Jacqueline. "The 'Mere Fortuity of Birth'? Children, Mothers, Borders and the Meaning of Citizenship." In *Migrations and Mobilities: Citizenship, Borders and Gender*, edited by Seyla Benhabib and Judith Resnik. New York: New York University Press, 2009. 187-227.
- Bhattacharjee, Anannya. "Private Fists and Public Force: Race, Gender, and Surveillance." *Policing the National Body; Race, Gender, and Criminalization*. Ed. Jael Silliman and Anannya Bhattacharjee. Cambridge, Massachusetts: South End Press, 2002. 1-54.
- "Birthright Citizenship Act of 2013 (H.R. 140)." *GovTrack.us*. N.p., n.d. Web. 12 Nov. 2014. <<https://www.govtrack.us/congress/bills/113/hr140>>.
- Black, Edwin. *War Against the Weak: Eugenics and America's Campaign to Create a Master Race*. Dialog Press, 2008.
- Blumberg, Grace. "Sexism in the Code: a Comparative Study of Income Taxation of Working Wives and Mothers." *Critical Tax Theory: An Introduction*. Eds. Anthony C. Infanti and Bridget J. Crawford. Cambridge: Cambridge UP, 2009. 3-9. Print.
- Boggis, Terry. "Affording Our Families: Class Issues in Family Formation." in *Queer Families, Queer Politics: Challenging Culture and the State*. Eds. Mary Bernstein and Renate Reimann. New York: Columbia UP, 2001. 175-181. Print.
- Bordo, Susan. *Unbearable Weight: Feminism, Western Culture, and the Body*. Berkeley: U of California, 1993. Print.
- Bosniak, Linda. *The Citizen and the Alien: Dilemmas of Contemporary Membership*. Princeton, NJ: Princeton UP, 2006. Print.
- Brecher, John. "Money Can't Buy Love, but It Can Open the Door to US Citizenship." *NBC News*. N.p., 28 Apr. 2013. Web. 12 Nov. 2014. <http://usnews.nbcnews.com/_news/2013/04/28/17724530-money-cant-buy-love-but-it-can-open-the-door-to-us-citizenship?lite>.
- "Broad Approval For New Arizona Immigration Law." *Pew Research Center for the People and the Press RSS*. N.p., 12 May 2010. Web. 14 Oct. 2014. <<http://www.people-press.org/2010/05/12/broad-approval-for-new-arizona->

immigration-law/>.

- Brown, Rhonda and Amaryll Perlesz. "In Search of a Name for Lesbians Who Mother Their Non-Biological Children." *Journal of GLBT Family Studies*. 4.4 (2008): 453-467.
- Brown, Dorothy A. "The Tax Treatment of Children: Separate but Unequal." *Critical Tax Theory: An Introduction*. Eds. Anthony C. Infanti and Bridget J. Crawford. Cambridge: Cambridge UP, 2009. 254-260. Print.
- Browner, Carol H., and Nancy Ann Press. "The Normalization of Prenatal Diagnostic Screening." *Conceiving the New World Order; the Global Politics of Reproduction*. Ed. Faye D. Ginsburg and Rayna Rapp. Berkeley: University of California Press, 1995. 307-322. Print.
- Buck v. Bell*, 274 U.S. 200 (1927).
- Butler, Judith. *Precarious Life: The Powers of Mourning and Violence*. London: Verso, 2004. Print.
- Cain, Patricia. "Dependency, Taxes and Alternative Families." 5 *J. Gender Race & Just.* 267 2001-2002.
- Cain, Patricia. "Taxing Lesbians." 6 *S. Cal. Rev. L. & Women's Studies* 471 1996-1997.
- Cancian, Francesca M. *Child Care and Inequality: Rethinking Carework for Children and Youth*. New York: Routledge, 2002. Print.
- Chambers, David L. "What if? The legal consequences of marriage and the legal needs of lesbian and gay male couples." in *Queer Families, Queer Politics: Challenging Culture and the State*. Eds. Mary Bernstein and Renate Reimann. New York: Columbia UP, 2001. 306-337. Print.
- Chambers, Georgina, et al. "The economic impact of assisted reproductive technology: a review of selected developed countries." *Fertility and Sterility*. 91.6 (2009): 2281-2294.
- Chastain, Jane. "Before Opening the Borders, Seal up the Wombs!" *World Net Daily*. N.p., 15 Jan. 2004. Web. 14 Oct. 2014.
<<http://www.wnd.com/2004/01/22/22782%2F%23bFGibIgMOkyM1rFd.99>>.
- Chavez, Leo R. *The Latino Threat: Constructing Immigrants, Citizens, and the Nation*. Stanford, CA: Stanford UP, 2008. Print.
- Chock, Phyllis. "'A Very Bright Line:' Kinship and Nationality in U.S. Congressional

- Hearings on Immigration." *PoLaR*. 22.2 (1999): 42-52.
- . "No New Women: Gender, 'Alien,' and 'Citizen' in the Congressional Debate on Immigration." *PoLaR*. 19.1 (1996): 1-9.
- Chodorow, Nancy. *The Reproduction of Mothering: Psychoanalysis and the Sociology of Gender*. Berkeley: U of California, 1978. Print.
- Cisneros, Natalie. "'Alien' Sexuality: Race, Maternity, and Citizenship." *Hypatia*. 28.2 (2013): 290-306.
- Citrin, Jack, Beth Reingold and Donald P. Green. "American Identity and the Politics of Ethnic Change." *The Journal of Politics*. 52.4 (1990): 1124-1154.
- Colb, Sherry F. *When Sex Counts: Making Babies and Making Law*. Lanham, MD: Rowman & Littlefield, 2007. Print.
- Coleman, Zach. "'Birth Tourism' in Saipan Causing Headaches for USA." *USA Today*. Gannett, 09 Sept. 2013. Web. 14 Oct. 2014. <<http://www.usatoday.com/story/news/world/2013/09/09/chinese-tourist-births-cnmi/2784797/>>.
- "Congressional Record 110th Congress (2007-2008)." *Congressional Record*. H2285, 7 Mar. 2007. Web. 14 Oct. 2014. <<http://thomas.loc.gov/cgi-bin/query/F?r110:1:/temp/~r110KruTmx:e0:>>>.
- "Congressional Record 110th Congress (2007-2008)." *Congressional Record*. H4050, 18 May 2008. Web. 14 Oct. 2014. <<http://thomas.loc.gov/cgi-bin/query/D?r110:29:/temp/~r110q7XI81::>>>.
- "Congressional Record 112th Congress (2011-2012)." *Congressional Record*. H1762, 11 March 2011. Web. 14 Oct. 2014. <<http://thomas.loc.gov/cgi-bin/query/F?r112:1:/temp/~r112Jsx9OK:e0:>>>.
- "Congressional Record 112th Congress (2011-2012)." *Congressional Record*. S2131, 5 Apr. 2011. Web. 14 Oct. 2014. <<http://thomas.loc.gov/cgi-bin/query/F?r112:115:/temp/~r1126TXTBG:e0:>>>.
- "Congressional Record 112th Congress (2011-2012)." *Congressional Record*. H2550., 8 Apr. 2011. Web. 14 Oct. 2014. <<http://thomas.loc.gov/cgi-bin/query/D?r112:460:/temp/~r112PLbnnL::>>>.
- "Congressional Record 112th Congress (2011-2012)." *Congressional Record*. H4940, 12 July 2011. Web. 14 Oct. 2014. <<http://thomas.loc.gov/cgi-bin/query/F?r112:1:/temp/~r112M0iNGS:e0:>>>.

- "Congressional Record 112th Congress (2011-2012)." *Congressional Record*. H2454, 9 May 2012. Web. 12 Nov. 2014. <<http://thomas.loc.gov/cgi-bin/query/D?r112:1:/temp/~r112NnZ8eB:>>.
- "Contraceptive Use in the United States." *Contraceptive Use in the United States*. Guttmacher Institute, June 2014. Web. 11 Nov. 2014.
- "Court: Marotta Is a Father, Not Merely a Sperm Donor." *CJOnline.com*. N.p., 22 Jan. 2014. Web. 12 Nov. 2014. <<http://cjonline.com/news/2014-01-22/court-marotta-father-not-merely-sperm-donor>>.
- Crane, D. Russell and Tim B. Heaton. *Handbook of Families and Poverty*. Los Angeles: Sage Publications, 2008. Print.
- "Crime in the United States 2012: Table 33: Ten Year Arrest Trends." *FBI*. FBI, 02 Aug. 2013. Web. 25 Sept. 2014. <<http://www.fbi.gov/about-us/cjis/ucr/crime-in-the-u.s/2012/crime-in-the-u.s.-2012/tables/33tabledatadecoverviewpdf>>.
- Crouere, Jeff. "Should Louisiana Sterilize the Poor?" 2008. (September 24, 2008): Web Page. *Bayou Buzz*. November 9, 2008. http://www.bayoubuzz.com/News/Louisiana/Politics/Should_Louisiana_Sterilize_The_Poor_7592.asp
- Cunningham-Parmeter, Keith. "Alien Language: Immigration Metaphors and the Jurisprudence of Otherness." 79 *Fordham L. Rev.* 1545 2010-2011.
- Dalton, Susan E. "Protecting Our Parent-Child Relationships: Understanding the Strengths and Weaknesses of Second-Parent Adoption." in *Queer Families, Queer Politics: Challenging Culture and the State*. Eds. Mary Bernstein and Renate Reimann. New York: Columbia UP, 2001. 201-220. Print.
- Dean, Tim. "An Impossible Embrace: Queerness, Futurity, and the Death Drive." in *A Time for the Humanities: Futurity and the Limits of Autonomy*. Eds. James J. Bono, Tim Dean, and Ewa Płonowska Ziarek. Ashland, OH: Fordham UP, 2008. 122-140. Print.
- Deutscher, Penelope. "Foucault's History of Sexuality, Volume I: Re-Reading Its Reproduction." *Theory, Culture & Society* 29.1 (2012): 119-137. Print.
- Diamond, Irene. *Fertile Ground: Women, Earth, and the Limits of Control*. Boston: Beacon, 1994. Print.
- D.M.T. v. T.M.H.*, Supreme Court of Florida, Case No. SC12-261.
- Douglas, Susan J., and Meredith W. Michaels. *The Mommy Myth: The Idealization of Motherhood and How It Has Undermined Women*. New York: Free, 2004. Print.

- Douthat, Ross. "More Babies, Please." *The New York Times*. The New York Times, 01 Dec. 2012. Web. 12 Nov. 2014.
<http://www.nytimes.com/2012/12/02/opinion/sunday/douthat-the-birthrate-and-americas-future.html?hp&_r=1&>.
- Dowd, Nancy E. "Women's, Men's, and Children's Equalities: Some Reflections and Uncertainties." *6 S. Cal. Rev. L. & Women's Studies* 587 1996-1997
- DuBois, Ellen Carol, and Lynn Dumenil. *Through Women's Eyes: An American History with Documents*. Boston: Bedford/St. Martin's, 2005. Print.
- Dudziak, Mary and Leti Volpp. "Introduction: Legal Borderlands: Law and the Construction of American Borders." *American Quarterly*. 57.3 (2005): 593-610.
- Düttmann, Alexander García. *Between Cultures: Tensions in the Struggle for Recognition*. London: Verso, 2000. Print.
- "EB-5 Immigrant Investor." *Homepage*. US Citizenship and Immigration Services, 3 July 2012. Web. 12 Nov. 2014. <<http://www.uscis.gov/working-united-states/permanent-workers/employment-based-immigration-fifth-preference-eb-5/eb-5-immigrant-investor>>.
- Edelman, Lee. *No Future: Queer Theory and the Death Drive*. Durham: Duke UP, 2004. Print.
- Eğrikavuk, Isil. "Birth Tourism in US on the Rise for Turkish Parents." *TURKEY* -. N.p., 12 Mar. 2010. Web. 14 Oct. 2014.
<<http://www.hurriyetdailynews.com/default.aspx?pageid=438&n=birth-tourism-to-the-usa-explodes-2010-03-12>>.
- Ehrenreich, Barbara, and Deirdre English. *For Her Own Good: Two Centuries of the Experts' Advice to Women*. New York: Anchor, 2005. Print.
- Esenwein, Gregg. "TPC Tax Topics | Child Tax Credit." *TPC Tax Topics | Child Tax Credit*. Urban Institute and Brookings Institution, n.d. Web. 12 Nov. 2014.
<<http://www.taxpolicycenter.org/taxtopics/encyclopedia/child-tax-credit.cfm>>.
- Faludi, Susan. *Backlash: The Undeclared War against American Women*. New York: Crown, 1991. Print.
- Feit, Mario. *Democratic Anxieties Same-sex Marriage, Death, and Citizenship*. Lanham, MD: Lexington, 2011. Print.
- Fellows, Mary Louise. "Rocking the Tax Code: A Case Study of Employment-Related

Child-Care Expenditures." *Critical Tax Theory: An Introduction*. Eds. Anthony C. Infanti and Bridget J. Crawford. Cambridge: Cambridge UP, 2009. 261-268. Print.

Fineman, Martha. *The Autonomy Myth: A Theory of Dependency*. New York: New, 2004. Print.

---. *The Neutered Mother, the Sexual Family, and Other Twentieth Century Tragedies*. New York: Routledge, 1995. Print.

Fineman, Martha, and Terence Dougherty. *Feminism Confronts Homo Economicus: Gender, Law, and Society*. Ithaca, NY: Cornell UP, 2005. Print.

Flavin, Jeanne. *Our Bodies, Our Crimes: The Policing of Women's Reproduction in America*. New York: New York UP, 2009. Print.

Foucault, Michel. *The history of sexuality: an introduction, volume 1*. New York: Vintage Books, 1990 (1978).

---. *Society Must Be Defended: lectures at the college de France 1975-1976*. New York: Picador, 2003.

---. *Security, territory, population: lectures at the college de France 1977-1978*. New York: Palgrave Macmillan, 2007.

Fraser, Nancy. *Unruly Practices: Power, Discourse, and Gender in Contemporary Social Theory*. Minneapolis: U of Minnesota, 1989. Print.

Fraser, Nancy and Linda Gordon. "Contract vs. Charity: Why Is There No Social Citizenship in the United States?" *Socialist Review*. 22 (1992): 45-68. Print.

---. "A Genealogy of Dependency: Tracing a Keyword of the U.S. Welfare State." *Signs*. 19.2 (1994): 309-336.

Frazier v. Goudschaal, Supreme Court of Kansas, No. 103,487

Fremstad, Shawn. "Recent Welfare Reform Research Findings: Implications for Tanf Reauthorization and State Tanf Policies." Washington, D.C.: Center on Budget and Policy Priorities, 2004.

Fried, Martha Gerber. "Abortion in the United States: Barriers to Access." *Policing the National Body; Race, Gender, and Criminalization*. Ed. Jael Silliman and Anannya Bhattacharjee. Cambridge, Massachusetts: South End Press, 2002. 103-122.

- Friess, Steve. "Liability Costs Drive Doctors from Practice." *The Christian Science Monitor*. The Christian Science Monitor, 17 July 2002. Web. 12 Nov. 2014. <<http://www.csmonitor.com/2002/0717/p01s02-ussc.html>>.
- Fry, Brian N. *Nativism and Immigration: Regulating the American Dream*. New York: LFB Scholarly Pub., 2007. Print.
- Gardner, Jared. "National Longings, Critical Investments." *American Literary History* 11.1 (1999): 107–124.
- Garland-Thomson, Rosemarie. "The Cultural Logic of Euthanasia: 'Sad Fancyings' in Herman Melville's 'Bartleby'." *American Literature*. 76.4 (2004): 777-806.
- . *Extraordinary Bodies: Figuring Physical Disability in American Culture and Literature*. New York: Columbia UP, 1997. Print.
- Gartrell, Nanette and Henny Bos, et al. "Family Characteristics, Custody Arrangements, and Adolescent Psychological Well-being After Lesbian Mothers Break Up." *Family Relations*. 60 (2011): 572-585.
- Gauthier, Anne H. "The impact of family policies on fertility in industrialized countries: a review of the literature." *Population Research Policy Review*. 26 (2007): 323-346.
- Giddens, Anthony. *Modernity and Self-Identity: Self and Society in the Late Modern Age*. Stanford: Stanford UP, 1991.
- Ginsburg, Faye D., and Rayna Rapp. "Introduction: Conceiving the New World Order." *Conceiving the New World Order; the Global Politics of Reproduction*. Ed. Faye D. Ginsburg and Rayna Rapp. Berkeley: University of California Press, 1995. 1-18.
- Gittins, Diana. *The Child in Question*. Houndmills, Basingstoke, Hampshire: Macmillan, 1998.
- Glenn, Evelyn Nakano. *Unequal Freedom: How Race and Gender Shaped American Citizenship and Labor*. Cambridge, MA: Harvard UP, 2002. Print.
- Goldberg, Abbie E. and Maureen Perry-Jenkins. "The division of labor and perceptions of parental roles: Lesbian couples across the transition to parenthood." *Journal of Social and Personal Relationships*. 24.2 (2007): 297-318.
- Goldberg, Gertrude S., and Eleanor Kremen. *The Feminization of Poverty Only in America?* New York: Greenwood, 1990. Print.
- Goldberg, Gertrude S. *Poor Women in Rich Countries: The Feminization of Poverty over the Life Course*. Oxford: Oxford UP, 2010. Print.

- "Green Card Through Investment." *Homepage*. US Citizenship and Immigration Services, 30 Mar. 2011. Web. 12 Nov. 2014. <<http://www.uscis.gov/green-card/green-card-through-job/green-card-through-investment>>.
- "Growing Number of Dads Home with the Kids." *Pew Research Centers Social Demographic Trends Project RSS*. N.p., 5 June 2014. Web. 12 Nov. 2014. <<http://www.pewsocialtrends.org/2014/06/05/growing-number-of-dads-home-with-the-kids/>>.
- Gutiérrez, Elena R. *Fertile Matters the Politics of Mexican-origin Women's Reproduction*. Austin: U of Texas, 2008. Print.
- Hanson, Shirley M. H. *Single Parent Families: Diversity, Myths, and Realities*. New York: Haworth, 1995. Print.
- Higham, J. *Strangers in the Land: Patterns of American Nativism, 1860-1925*. Rutgers University Press, 2002. Web. ACLS Humanities E-Book.
- Holtzman, Melissa. "GLBT Parents' Rights During Custody Decision-Making: the Influence of Doctrine, Statute, and Societal Factors in the United States." *Journal of GLBT Family Studies*. 9.4 (2013): 364-392
- H.R. 140*, 113th Cong. (2013).
- Hubbard, Ruth. *The Politics of Women's Biology*. New Brunswick: Rutgers UP, 1990. Print.
- Hungerford, Thomas and Rebecca Thiess. "The Earned Income Tax Credit and the Child Tax Credit: History, Purpose, Goals, and Effectiveness." *Economic Policy Institute Issue Brief*. 370 (2013): 1-16.
- "Immigration | Visa Overstay and Illegal Presence in the US | ISSS | Temple University." *Immigration | Visa Overstay and Illegal Presence in the US | ISSS | Temple University*. Temple University, n.d. Web. 12 Nov. 2014. <<http://www.temple.edu/iss/immigration/overstay.html>>.
- Ingram, Helen and Anne Schneider. "Social Construction of Target Populations: Implications for Politics and Policy." *The American Political Science Review*. 87.2 (1993): 334-47.
- "Investing In Citizenship: For The Rich, A Road To The U.S." *NPR*. NPR, 26 Jan. 2013. Web. 12 Nov. 2014. <<http://www.npr.org/2013/01/26/170358985/investing-in-citizenship-for-the-rich-a-new-road-to-the-u-s>>.
- In re Lucy Mullen*, Case #F07-2803, Juvenile Court.

In re Lucy Mullen, Case # F07-2803 X, Hamilton County Juvenile Court. Ohio.

In re Mullen, 185 Ohio App.3d 457, 2009-Ohio-6934.

In re Mullen, 129 Ohio St.3d 417, 2011-Ohio-3361.

Israel, Josh. "Congressional Support For Bill To End Birthright Citizenship Continues To Drop." *ThinkProgress* RSS. N.p., 25 Apr. 2013. Web. 14 Oct. 2014.
<<http://thinkprogress.org/immigration/2013/04/25/1921641/congressional-support-end-birthright-citizenship/>>.

"Judge Rejects Birth Mother & Gives Custody to Partner." *New York Post*. N.p., 1 Oct. 2012. Web. 12 Nov. 2014. <<http://nypost.com/2012/10/01/judge-rejects-birth-mother-gives-custody-to-partner/>>.

Katz, M. B. *The Price of Citizenship: Redefining the American Welfare State*. Upd. ed. Philadelphia: University of Pennsylvania Press, 2008.

Kavka, Gregory. "The Futurity Problem." in *Obligations to Future Generations*. Eds. R.I. Sikora and B.M. Barry. White Horse Press, [1978] 1996. Print.

Kearney, Richard. *On Stories*. London: Routledge, 2002. Print.

Kerber, Linda. "The meanings of citizenship." *Journal of American History* 84 (1997): 833-54.

---. *No Constitutional Right to Be Ladies: Women and the Obligations of Citizenship*. Farrar, Straus and Giroux, 1999. Print.

---. "The Stateless as the Citizen's Other." In *Migrations and Mobilities: Citizenship, Borders, and Gender*, edited by Seyla Benhabib and Judith Resnik. New York: New York University Press, 2009. 76-123.

---. *Women of the Republic: Intellect and Ideology in Revolutionary America*. New York: W.W. Norton and Company, 1986.

Kessler-Harris, Alice. "A Principle of Law but Not of Justice: Men, Women and Income Taxes in the United States 1913-1948." *6 S. Cal. Rev. L. & Women's Studies* 331 1996-1997.

Kevles, Daniel J. *In the Name of Eugenics: Genetics and the Uses of Human Heredity*. New York: Knopf, 1985. Print.

Kim, T'ae-ch'ang, and Ross Harrison. *Self and Future Generations: An Intercultural Conversation*. Knapwell, Cambridge, UK: White Horse, 1999. Print.

- Koven, Seth and Sonya Michel. "Introduction: 'Mother Worlds'." *Mothers of a New World: Maternalist Politics and the Origins of Welfare States*. Eds. Seth Koven and Sonya Michel. New York: Routledge, 1993. 1-42.
- Ladd-Taylor, Molly, and Lauri Umansky. *"Bad" Mothers: The Politics of Blame in Twentieth-century America*. New York: New York UP, 1998. Print.
- Lakoff, G., and M. Johnson. *Metaphors We Live By*. University of Chicago Press, 2008. Print.
- Last, Jonathan V. "America's One-Child Policy: What China imposed on its population, we're adopting voluntarily." *The Weekly Standard*. 16.2 (2010): 1-32. Web.
- Latimer, Heather. "Bio-Reproductive Futurism: Bare Life and the Pregnant Refugee in Alfonso Cuarón's Children of Men." *Social Text*. 29:3 (2011): 51-72.
- Lindsley, Syd. "The Gendered Assault on Immigrants." *Policing the national body: race, gender, and criminalization*. Eds. Silliman, Jael and Anannya Bhattacharjee. Cambridge, Mass: South End Press, 2002.
- Livingston, Michael A. "Women, Poverty, and the Tax Code: A Tale of Theory and Practice." 5 J. Gender Race & Just. 327 2001-2002.
- "Locals Want Congress to See Grim Truth about Border Areas." *Cochise Guardian*. Cochise Guardian, 24 Feb. 2002. Web. 12 Nov. 2014.
<http://cochiseguardian.tripod.com/NEWS/CochiseGoingBrokeAZ_020224.html>.
- Lombardo, Paul. *A Century of Eugenics in America: From the Indiana Experiment to the Human Genome Era*. Bloomington: Indiana UP, 2011.
- . *Three Generations No Imbeciles: Eugenics, the Supreme Court, and Buck v Bell*. Baltimore: Johns Hopkins UP, 2008.
- Longmore, Paul K., and Lauri Umansky. *The New Disability History: American Perspectives*. New York: New York UP, 2001. Print.
- Lopoo, Leonard M. and Kerri M. Raissian. "Natalist Policies in the United States." *Journal of Policy Analysis and Management*. 31.4 (2012): 905-946.
- Lowenthal, David. "Stewarding the Future." *Norsk Geografisk Tidsskrift--Norwegian Journal of Geography*. 60.1 (2006): 15-23.
- Lu, Rachel. "Look Who's Walking: Chinese Birth Tourism Goes Stateside." *Foreign*

- Policy*. N.p., 25 Apr. 2014. Web. 14 Oct. 2014.
<http://www.foreignpolicy.com/articles/2014/04/25/chinese_birth_tourism_on_rise_in_usa>.
- Luibheid, Eithne. "Childbearing against the state? Asylum seeker women in the Irish republic." *Women's Studies International Forum*. 27.4 (2004): 335-349.
- . "Sexuality, Migration, and the Shifting Line Between Legal and Illegal Status." *GLQ*. 14.2-3 (2008): 289-315.
- Malson, Helen, and Catherine Swann. "Re-Producing "Woman's" Body: Reflections on the (Dis)Placements of "Reproduction" for (Post)Modern Women." *Journal of Gender Studies*. 12.3 (2003): 191-201.
- Mandell, Betty Reid. *The Crisis of Caregiving: Social Welfare Policy in the United States*. New York: Palgrave Macmillan, 2010. Print.
- Martin, Joyce A., et al. "Births: Final Data for 2012." *National Vital Statistics Reports* 62.9 (2013): 1-86. 30 Dec. 2013. Web.
<http://www.cdc.gov/nchs/data/nvsr/nvsr62/nvsr62_09.pdf>.
- McCaffery, Edward J. *Taxing Women*. Chicago: U of Chicago, 1997. Print.
- . "Taxation and the Family: A Fresh Look at Behavioral Gender Biases in the Code." *Critical Tax Theory: An Introduction*. Eds. Anthony C. Infanti and Bridget J. Crawford. Cambridge: Cambridge UP, 2009. 239-245. Print.
- McClain, Linda C. "Deterring 'irresponsible' reproduction through welfare reform." in *Feminism confronts homo economicus: gender, law, and society*. Ed. Martha Albertson Fineman and Terence Dougherty. Ithaca: Cornell UP, 2005.
- McDonald, Peter. "Gender Equity, Social Institutions and the Future of Fertility." *Journal of Population Research*. 17.1 (2000): 1-16
- . "Low Fertility and the State: The Efficacy of Policy." *Population and Development Review*. 32.3 (2006): 485-510.
- McElroy, Ruth. "Whose Body, Whose Nation? Surrogate Motherhood and its Representation." *European Journal of Cultural Studies*. 5.3 (2002): 325-342.
- Meezan, William and Jonathan Rauch. "Gay Marriage, Same-Sex Parenting, and America's Children." *The Future of Children*. 15.2 (2005): 97-115.
- Mendelson, Margot K. "Constructing America: Mythmaking in U.S. Immigration Courts." 119 *Yale L. J.* 1012 2009-2010.

- Mettler, Suzanne. "Reconstituting the Submerged State: The Challenges of Social Policy Reform in the Obama Era." *Perspectives on Politics* 8.3 (2010): 803-824.
- Michaels, Walter Benn. *Our America: Nativism, Modernism, and Pluralism*. Durham: Duke UP, 1995. Print.
- Mink, G., and A. O'Connor. *Poverty in the United States: An Encyclopedia of History, Politics, and Policy*. ABC-CLIO, 2004. Print.
- "Most Say Illegal Immigrants Should Be Allowed to Stay, But Citizenship Is More Divisive." *Pew Research Center for the People and the Press RSS*. N.p., 28 Mar. 2013. Web. 14 Oct. 2014. <<http://www.people-press.org/2013/03/28/most-say-illegal-immigrants-should-be-allowed-to-stay-but-citizenship-is-more-divisive/>>.
- "Most Say Immigration Policy Needs Big Changes." *Pew Research Center for the People and the Press RSS*. N.p., 9 May 2013. Web. 14 Oct. 2014. <<http://www.people-press.org/2013/05/09/most-say-immigration-policy-needs-big-changes/>>.
- Mullings, Leith. "Households Headed by Women: The Politics of Race, Class, and Gender." *Conceiving the New World Order; the Global Politics of Reproduction*. Ed. Faye D. Ginsburg and Rayna Rapp. Berkeley: University of California Press, 1995. 122-139.
- Narveson, Jan. "Future People and Us." in *Obligations to Future Generations*. Eds. R.I. Sikora and B.M. Barry. White Horse Press, [1978] 1996. Print.
- Nevins, Joseph. *Operation Gatekeeper and Beyond: The War on "illegals" and the Remaking of the U.S.-Mexico Boundary*. New York: Routledge, 2010. Print.
- Ngai, Mae M. *Impossible Subjects: Illegal Aliens and the Making of Modern America*. Princeton, NJ: Princeton UP, 2004. Print.
- Okin, S.M. *Justice, Gender, And The Family*. Basic Books, 2008. Print.
- Ordoover, Nancy. *American Eugenics: Race, Queer Anatomy, and the Science of Nationalism*. Minneapolis: U of Minnesota, 2003. Print.
- O'Toole, James. "Citizenship for Sale: Foreign Investors Flock to U.S." *CNNMoney*. Cable News Network, 11 June 2012. Web. 12 Nov. 2014. <<http://money.cnn.com/2012/06/11/news/economy/citizenship-foreign-investment/index.htm>>.
- Panu, Mihnea. *Contextualizing Family Planning: Truth, Subject, and the Other in the U.S. Government*. New York: Palgrave Macmillan, 2009. Print.
- Pateman, Carole. *The Sexual Contract*. Stanford, CA: Stanford UP, 1988. Print.

- Patterson, Charlotte. "Children of Lesbian and Gay Parents: Psychology, Law, and Policy." *American Psychologist*. (Nov 2009): 727-736.
- Phelan, Shane. *Sexual Strangers: Gays, Lesbians, and Dilemmas of Citizenship*. Philadelphia, PA: Temple UP, 2001. Print.
- Philipps, Lisa C. "Discursive Deficits: A Feminist Perspective on the Power of Technical Knowledge in Fiscal Policy and Law." *Critical Tax Theory: An Introduction*. Eds. Anthony C. Infanti and Bridget J. Crawford. Cambridge: Cambridge UP, 2009. 46-52. Print.
- Powell, Mark. "The Pronatalist Undercurrent of the \$500-per-Child Tax Credit." *Population and Environment: A Journal of Interdisciplinary Studies*. 20.5 (1999): 455-465.
- "Pregnant Woman On Life Support Draws Attention To Texas Law." *NPR*. NPR, 08 Jan. 2014. Web. 11 Sept. 2014. <<http://www.npr.org/2014/01/08/260807976/pregnant-woman-on-life-support-draws-attention-to-texas-law>>.
- "THE PRESIDENT'S PROPOSAL TO EXPAND THE EARNED INCOME TAX CREDIT." *Executive Office of the President and U.S. Treasury Department* (2014): 1-21. Mar. 2014. Web. <http://www.whitehouse.gov/sites/default/files/docs/eitc_report.pdf>.
- "Public Favors Tougher Border Controls and Path to Citizenship." *Pew Research Center for the People and the Press RSS*. N.p., 24 Feb. 2011. Web. 14 Oct. 2014. <<http://www.people-press.org/2011/02/24/public-favors-tougher-border-controls-and-path-to-citizenship/>>.
- Reimers, David M. *Unwelcome Strangers: American Identity and the Turn against Immigration*. New York: Columbia UP, 1998. Print.
- Ricoeur, Paul. *Time and Narrative*. Trans. Kathleen Blamey and David Pellauer. 1990th ed. Vol. 3. Chicago: University of Chicago Press, 1988.
- Roberts, Dorothy E. *Killing the Black Body: Race, Reproduction, and the Meaning of Liberty*. New York: Pantheon, 1997. Print.
- Robinson, Cherylon and Michael Miller. "Emergent Legal Definitions of Parentage in Assisted Reproductive Technology." *Journal of Family Social Work*. 8.2 (2004): 21-51.
- Roche, Maurice. *Rethinking Citizenship: Welfare, Ideology, and Change in Modern Society*. Cambridge, UK: Polity, 1992. Print.

- Romero, Mary. "'Go After the Women': Mothers Against Illegal Aliens' Campaign Against Mexican Immigrant Women and Their Children." 83 Ind. L.J. 1355 (2008).
- Rose, Nikolas. *The Politics of Life Itself: Biomedicine, Power, and Subjectivity in the Twenty-First Century*. Princeton University Press, 2008. In-formation.
- Rosin, Hanna. "The Case Against Breast-Feeding." *The Atlantic*. Atlantic Media Company, 01 Apr. 2009. Web. 11 Nov. 2012. <<http://www.theatlantic.com/magazine/archive/2009/04/the-case-against-breast-feeding/307311/>>.
- S. 301, 113th Cong. (2013).
- Sandelowski, Margarete J. "Failures of Volition: Female Agency and Infertility in Historical Perspective." *Signs*. 15.3 (1990): 475-499.
- Smith, Anna Marie. *Welfare Reform and Sexual Regulation*. New York: Cambridge UP, 2007. Print.
- Schneider, Dorothee. "'I Know All about Emma Lazarus': Nationalism and Its Contradictions in Congressional Rhetoric of Immigration Restriction." *Cultural Anthropology*. 13.1 (1998): 82-99.
- Schneider, Dorothy, and Carl J. Schneider. *American Women in the Progressive Era: 1900-1920*. New York: Facts on File, 1993. Print.
- Schuck, Peter. *Citizens, Strangers, and In-Betweens: Essays on Immigration and Citizenship*. Westview Press, 2008. Print.
- Schuck, Peter H., and Rogers M. Smith. *Citizenship without Consent: Illegal Aliens in the American Polity*. New Haven: Yale UP, 1985. Print.
- Scully, Judith A. M. "Killing the Black Community: A Commentary on the United States War on Drugs." *Policing the National Body; Race, Gender, and Criminalization*. Ed. Jael Silliman and Anannya Bhattacharjee. Cambridge, Massachusetts: South End Press, 2002. 55-80.
- Sharp, Gwen. "Sociological Images." *Sociological Images RSS*. N.p., 19 Sept. 2012. Web. 12 Nov. 2014. <<http://thesocietypages.org/socimages/2012/09/19/hidden-beneficiaries-of-federal-programs/>>.
- Shacher, Ayelet. "The Worth of Citizenship in an Unequal World." *Theoretical Inquiries in Law*. 8 (2007): 367-388.
- Shurtz, Nancy E. "Gender Equity and Tax Policy: The Theory of 'Taxing Men.'" 6 S. Cal.

Rev. L. & Women's Studies 485 1996-1997.

Siebers, Tobin. *Disability Theory*. Ann Arbor: University of Michigan Press, 2008.

Silliman, Jael. "Introduction: Policing the National Body: Sex, Race, and Criminalization." *Policing the National Body; Race, Gender, and Criminalization*. Ed. Jael Silliman and Anannya Bhattacharjee. Cambridge, Massachusetts: South End Press, 2002. ix-xxix.

Skinner v. State of Oklahoma, ex. rel. Williamson, 316 U.S. 535 (1942) Supreme Court of the US. Legal Information Inst., Cornell U Law School, n.d. Web.

Sklar, Kathryn Kish. "The Historical Foundations of Women's Power in the Creation of the American Welfare State, 1830-1930." *Mothers of a New World: Maternalist Politics and the Origins of Welfare States*. Eds. Seth Koven and Sonya Michel. New York: Routledge, 1993. 43-93.

Smith, Andrea. "Better Dead than Pregnant: The Colonization of Native Women's Reproductive Health." *Policing the National Body; Race, Gender, and Criminalization*. Ed. Jael Silliman and Anannya Bhattacharjee. Cambridge, Massachusetts: South End Press, 2002. 123-146.

Smith, Anna Marie. *Welfare Reform and Sexual Regulation*. New York: Cambridge UP, 2007. Print.

Smith, Dorothy E. "The Standard North American Family: SNAF as an Ideological Code." *Journal of Family Issues*. 14.1 (1993): 50-65.

Sparks, Holloway. "Queens, teens, and model mothers." In *Race and the politics of welfare reform*. Eds. Sanford F Schram, Joe Soss, and Richard C. Fording. Ann Arbor: University of Michigan Press: 2003.

Stacey, Judith. *In the Name of the Family : Rethinking Family Values in the Postmodern Age*. Boston: Beacon Press, 1996.

Staudt, Nancy. "Taxation and Gendered Citizenship." 6 S. Cal. Rev. L. & Women's Studies 533, 1996-1997.

Staudt, Nancy. "The Hidden Costs of the Progressivity Debate." *Critical Tax Theory: An Introduction*. Eds. Anthony C. Infanti and Bridget J. Crawford. Cambridge: Cambridge UP, 2009. 53-59. Print.

Steinbock, Bonnie. "Defining Parenthood." *The International Journal of Children's Rights*. 13 (2005): 287-310.

Sterilization of Female Inmates: Some Inmates Were Sterilized Unlawfully, and

Safeguards Designed to Limit Occurrences of the Procedure Failed. Sacramento: n.p., 2014. California State Auditor, June 2014. Web. <<https://www.auditor.ca.gov/pdfs/reports/2013-120.pdf>>.

Stevens, Jacqueline. *States without Nations: Citizenship for Mortals*. New York: Columbia UP, 2010. Print.

Stubblefield, Anna. "'Beyond the Pale': Tainted Whiteness, Cognitive Disability, and Eugenic Sterilization." *Hypatia*. Spring 2007: 162-181. Print.

Sullivan, Maureen. "Alma Mater: Family 'Outings' and the Making of the Modern Other Mother (MOM)." in *Queer Families, Queer Politics: Challenging Culture and the State*. Eds. Mary Bernstein and Renate Reimann. New York: Columbia UP, 2001. 231-253. Print.

Takacs, Stacy. "Alien-nation: Immigration, National Identity and Transnationalism." *Cultural Studies*. 13.4 (1999): 591-620.

T.M.H. v. D.M.T., District Court of Appeal of the State of Florida, Fifth District, Case No. 5D09-3559.

Trent, James.W. *Inventing the Feeble Mind: A History of Mental Retardation in the United States*. University of California Press, 1994.

"United States Census Bureau." *Facts for Features: Father's Day: June 17, 2012*. US Census Bureau, 2 May 2012. Web. 12 Nov. 2014. <https://www.census.gov/newsroom/releases/archives/facts_for_features_special_editions/cb12-ff11.html>.

"U.S. Birth Rate Falls to a Record Low; Decline Is Greatest Among Immigrants." *Pew Research Centers Social Demographic Trends Project RSS*. N.p., 29 Nov. 2012. Web. 12 Nov. 2014. <<http://www.pewsocialtrends.org/2012/11/29/u-s-birth-rate-falls-to-a-record-low-decline-is-greatest-among-immigrants/>>.

"Visa Bulletin." *Visa Bulletin*. N.p., n.d. Web. 12 Nov. 2014. <<http://travel.state.gov/content/visas/english/law-and-policy/bulletin.html>>.

Waller, Mark. "Labruzzo Considering Plan to Pay Poor Women \$1,000 to Have Tubes Tied". 2008. Ed. *Times Picayune*. (September 23, 2008): Web Page. Nola.com. November 8, 2008. http://www.nola.com/news/index.ssf/2008/09/labruzzo_sterilization_plan_fi.html.

Waller, Mark and Jan Moller. "Labruzzo Sterilization Idea at Odds with Welfare Numbers". 2008. Ed. *Times Picayune*. (September 24, 2008): Web Page. Nola.com. November 8, 2008.

http://www.nola.com/news/index.ssf/2008/09/labruzzo_idea_at_odds_with_wel.html.

Walsh, Joan. "GOP's Newest Demented Crusade: War on Mothers." *Saloncom RSS*. Salon, 11 Nov. 2013. Web. 12 Nov. 2014.
<http://www.salon.com/2013/11/11/gops_newest_demented_crusade_war_on_mothers/>.

Warren, Mary. "Do Potential People Have Moral Rights?" in *Obligations to Future Generations*. Eds. R.I. Sikora and B.M. Barry. White Horse Press, [1978] 1996. Print.

Webster, Richard A. "Metairie Lawmaker Considers Bill to Fund Sterilizations". 2008. (September 23, 2008): Web Page. *New Orleans City Business*. November 9, 2008 2008.
<http://www.neworleanscitybusiness.com/UpToTheMinute.cfm?recID=20404>

Weinbaum, Alys Eve. *Wayward Reproductions: Genealogies of Race and Nation in Transatlantic Modern Thought*. Durham: Duke UP, 2004. Print.

"What Percent Are You?" *The New York Times*. The New York Times, 14 Jan. 2012. Web. 12 Nov. 2014.
<http://www.nytimes.com/interactive/2012/01/15/business/one-percent-map.html?ref=economy&_r=0>.

"WhatsMyPercent.com." *WhatsMyPercent.com*. N.p., n.d. Web. 12 Nov. 2014.
<<http://www.whatsmypercent.com/>>.

Whittington, Leslie A. and James Alm and H. Elizabeth Peters. "Fertility and the Personal Exemption: Implicit Pronatalist Policy in the United States." *The American Economic Review*. 80.3 (1990): 545-556.

"WIC - Women, Infants, and Children." *Home*. Nutrition.gov, 6 Nov. 2014. Web. 11 Nov. 2014. <<http://www.nutrition.gov/food-assistance-programs/wic-women-infants-and-children>>.

Wilcox, Shelley. "American Neonativism and Gendered Immigrant Exclusions." in *Feminist Interventions in Ethics and Politics: Feminist Ethics and Social Theory*. Eds. B.S. Andrew, J. Keller, and L.H. Schwartzman. Rowman & Littlefield Publishers, 2005. Print.

Williams, Joan. "Our Economy of Mothers and Others: Women and Economics Revisited." 5 *J. Gender Race & Just.* 411 2001-2002.

---. *Unbending Gender: Why Family and Work Conflict and What to Do about It*. Oxford: Oxford UP, 2000. Print.

- Wilson, Tamar Diana. "Anti-immigrant Sentiment and the Problem of Reproduction/Maintenance in Mexican Immigration to the United States." *Critique of Anthropology*. 20.2 (2000): 191-213.
- Winter, Jana. "Online Posts Show ISIS Eyeing Mexican Border, Says Law Enforcement Bulletin." *Fox News*. FOX News Network, 29 Aug. 2014. Web. 14 Oct. 2014. <<http://www.foxnews.com/us/2014/08/29/online-posts-show-isis-eyeing-mexican-border-says-law-enforcement-bulletin/>>.
- "Women From China, Taiwan Pay \$30,000 To Give Birth In Bay Area, Get U.S. Citizenship For Child." *CBS San Francisco*. N.p., 9 May 2014. Web. 14 Oct. 2014. <<http://sanfrancisco.cbslocal.com/2014/05/09/birth-tourism-pregnant-women-from-china-taiwan-stay-in-bay-area-maternity-homes-child-gets-united-states-citizenship/>>.
- "Women's Earnings and Income." *Catalyst*. N.p., 24 Mar. 2014. Web. 12 Nov. 2014. <<http://catalyst.org/knowledge/womens-earnings-and-income>>.
- Wong, Curtis M. "Allison Scollar, New York Adoptive Mother, Wins Full Custody Over Birth Parent In Same-Sex Legal Battle." *The Huffington Post*. TheHuffingtonPost.com, 01 Oct. 2012. Web. 12 Nov. 2014. <http://www.huffingtonpost.com/2012/10/01/allison-scollar-new-york-adoption-legal-battle-ruing-_n_1929047.html>.
- Yarber, A.D., and P.M. Sharp. *Focus on Single-Parent Families: Past, Present, and Future*. Praeger, 2010.
- Young, Iris Marion. *Throwing like a Girl and Other Essays in Feminist Philosophy and Social Theory*. Bloomington: Indiana UP, 1990. Print.
- Yuval-Davis, Nira. *The Politics of Belonging: Intersectional Contestations*. London: Sage, 2011. Print.