



**AMERICAN FARM BUREAU FEDERATION®**

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The Honorable John Thune  
United States Senate  
511 Dirksen Senate Office Building  
Washington, D.C. 20510

Dear Senator Thune:

Farm Bureau supports your legislation, S. 1183, to permanently repeal the estate tax.

While permanent law was enacted as part of the American Taxpayer Relief Act of 2012 to increase the exemption to \$5 million per person indexed for inflation, lower tax rates, provide for spousal transfer and continue the stepped-up basis represents significant estate tax relief, repeal is the best solution to protect all farms and ranches from the estate tax.

Thank you for leading the effort to support America's family family-owned farms and ranches. We look forward to working with you to advance this important legislation.

Sincerely,

Bob Stallman  
President