

March XX, 2015

Senator John Thune 511 Dirksen Senate Office Building Washington, D.C. 20510

Dear Senator Thune:

On behalf of the Family Business Estate Tax Coalition (FBETC), thank you for introducing S. 860, the *Death Tax Repeal Act of 2015* to permanently repeal the estate tax.

The FBETC supports the provisions in the American Taxpayer Relief Act of 2012 including a \$5 million estate tax exemption, indexed for inflation, permanent lower tax rates and provisions for spousal transfer and stepped-up basis.

While these changes represent significant reform to the estate tax rules, the FBETC continues to believe that repeal is the best solution to protect all family-owned businesses from the estate tax.

Thank you for your continued efforts to support America's family-owned businesses and farms. We look forward to working with you to advance this important issue.

Sincerely,

American Beverage Licensees American Council of Engineering Companies American Farm Bureau Federation ® American Foundry Society American International Automobile Dealers Association American Trucking Associations Inc. American Wholesale Marketers Association AMT – The Association For Manufacturing Technology Associated Builders and Contractors Inc. Comporium Group Financial Executives International Food Marketing Institute HARDI - Heating, Air-Conditioning and Refrigeration Distributors International Independent Community Bankers of America

Independent Electrical Contractors International Franchise Association International Sign Association Mason Contractors Association of America National Association of Home Builders National Association of Manufacturers National Association of Shell Marketers National Association of Wholesaler-Distributors National Automobile Dealers Association National Beer Wholesalers Association National Black Chamber of Commerce ® National Cattlemen's Beef Association National Electrical Contractors Association National Federation of Independent Business National Golf Course Owners Association National Newspaper Association National Office Furniture Dealers Alliance National Office Products Alliance National Restaurant Association National Roofing Contractors Association National Small Business Association National Tooling and Machining Association North American Die Casting Association Petroleum Marketers Association of America Precision Machined Products Association Precision Metalforming Association SAS Service Station and Automotive Repair Association (WMDA/CAR) Service Station Dealers of America and Allied Trades Silver Users Association Southeastern Lumber Manufacturers Association Tire Industry Association U.S. Chamber of Commerce Western Growers