

Subject: Death Tax and Farm Families

Story Summary: Whether it is paying expensive lawyers and accountants and an exorbitant tax bill, the death tax is hurting America's family farmers. A California family describes their ordeal.

TRT: 1:50

Suggested Lead: As Congress grapples with tax legislation, U.S. farmers continue to worry about a tax that threatens the future of many family farms. Johnna Miller tells us about a family that has felt the grip of the death tax.

Suggested Supers: Fresno, California
@ :02

Elaine Gunlund
Farm Widow
@ :09

Chris Gunlund
California Farmer
@ :56

Cecil Gunlund
California Farmer
@ 1:08

Rep. Jennifer Dunn
(R) Washington
@ 1:23

Johnna Miller
Reporting
@ 1:39

Death Tax and Farm Families
Johnna Miller Reporting
May 24, 2001

<p>Elaine in vineyard Fresno, California</p> <p>Dissolve to sons in vineyard</p>	<p>REPORTER: Elaine Gunlund helped her husband tend these grapevines through the years, building a legacy to pass on to their sons. But she found out it's not that easy.</p>
<p>Elaine Gunlund Farm Widow</p>	<p>ELAINE: My husband dropped dead of a heart attack at the dinner table and we went to the lawyer thinking we had everything worked out and everything was fine, only to realize we had a tax problem with the IRS and inheritance tax which I call a death penalty tax.</p>
<p>Sons in vineyard</p>	<p>REPORTER: All the time and money spent on lawyers and accountants didn't protect them from an enormous tax bill.</p>
	<p>ELAINE: After 20 years I'm still paying on that and hopefully before too long I'll be able to be free of that, but it does make a big deep dent in your business, because we had to come up with \$35,000 a year for 15 years.</p>
<p>Wide shot of vineyard</p> <p>Chris Gunlund California Farmer</p>	<p>CHRIS: For the government to come in and say that now give me a third or half of what your parents have worked for all their lives is not...it's just not fair.</p>
<p>Capitol Building</p>	<p>REPORTER: And the Gunlunds know that if Congress doesn't repeal the tax, it will continue to loom over the next generation.</p>

<p>Cecil Gunlund California Farmer</p>	<p>CECIL: I wonder where it would leave our kids and whether they'd be able to pay the inheritance tax and carry on with the business.</p>
<p>Gunlunds walking to raisin bins</p>	<p>REPORTER: That's why family farmers throughout the nation are urging Congress to get rid of the death tax. Congresswoman Jennifer Dunn has sponsored legislation to do just that.</p>
<p>Rep. Jennifer Dunn (R) Washington</p>	<p>DUNN: You pay taxes when you earn the money. You pay taxes when you invest the money, on your dividends or interest in your savings account. There's no need just because somebody dies to impact a family at such a terrible time with another tax on the same assets.</p>
<p>Gunlands walking in vineyard</p> <p>Johnna Miller Reporting</p>	<p>REPORTER: The Gunlunds and many other farmers hope Congress will eliminate a threat to the future of their farms and finally bury the death tax. In Fresno, California, I'm Johnna Miller.</p>