

POLICY BRIEF

**Washington's
Estate Tax:
Protecting Our
State's Resources**

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Economic Opportunity Institute



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About the Economic Opportunity Institute

The Economic Opportunity Institute is a public policy institute that offers practical solutions to some of the most pressing problems facing individuals and children in Washington—solutions that result in long-term economic security for families and communities.

EOI staff research issues, evaluate programs, and build coalitions to move policy forward. State and national legislators, community leaders, locally elected officials, and leaders in communities throughout the United States rely on EOI for analyses and policy development.

The Economic Opportunity Institute is currently developing pragmatic policies to address the following issues: state taxation policies, family leave insurance, Social Security and retirement security, early childhood education, and health care.

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Introduction

The estate tax dates back to 1901 in Washington State and until very recently was the only progressive tax in Washington's otherwise very regressive state tax system.¹ In a decision issued February 3, 2005, the Washington State Supreme Court ruled that the phase-out of the federal estate tax invalidates Washington's estate tax. The amount of Washington's estate tax had been equal to the federal estate tax credit, which, under the federal estate tax phase-out, falls to zero in 2005. The legislature must decouple Washington's estate tax from federal legislation in order to restore this source of state revenue.

Governor Christine Gregoire has proposed restoring the state estate tax. She rightly pointed out in her March 2005 budget proposal that revenue from the estate tax is essential if the state is to keep its promises regarding education and health care. Restoring the tax would also improve the progressivity of the state's tax system, maintain incentives that promote charitable giving, and prevent wealth disparities from growing wider.

The benefits of restoring the state estate tax include:

- Revenue for Essential State Services – Revenue from the estate tax is used to pay for essential state services including education and health care. Washington will lose more than \$100 million of desperately needed tax revenue over the next biennium if it does not reinstate the estate tax.²
- Improved Tax Progressivity – The estate tax was the only progressive tax levied in Washington State. The loss of the estate tax makes Washington's already extremely regressive tax system more regressive.
- Incentives that Promote Charitable Giving – The estate tax encourages charitable giving. A recent study estimated that the elimination of the estate tax will cost Washington's more than 5,000 non-profit organizations a total of \$169 million – an average loss of almost \$30,000 per organization.³
- More Equitable Wealth Distribution – The estate tax is the only tax that impacts the transfer of wealth from one generation to the next. Without an estate tax, larger and larger amounts of money will accumulate in the hands of a few families, widening already large disparities in wealth.

Estate Tax Basics

The estate tax is a tax on the transfer of assets at death. When someone dies, his or her assets (the person's estate) are distributed to heirs. If the total estate is large enough, an estate tax is levied before the assets are distributed.

Tax Base: Transfers of property (real estate, cash, stocks, bonds, businesses, pensions, and proceeds from life insurance policies) belonging to persons who were Washington residents at their time of death. Real estate located in Washington but belonging to nonresidents is also subject to the state estate tax.

Tax Filing Threshold: Estates holding assets whose value falls below a fixed threshold are not required to file an estate tax return or to pay estate taxes. In 2002 and 2003, the tax filing threshold used in Washington was \$700,000, in 2004, \$850,000.

Valuation: In determining the value of the gross estate, assets are generally valued at their market value on the date of death. Family-owned businesses and farms, however, have had the option of being valued at their use value as farms or businesses rather than at their market value. For farms, calculating value in this manner generally reduced the real property portion of qualifying estates by 40 to 70 percent.⁴

Deductions:

- Marital – All transfers of property to a spouse who is a U.S. citizen are deductible in computing the taxable estate. This ensures that surviving spouses pay no estate taxes.
- Family-Owned Businesses – A state estate tax can incorporate federal provisions designed to protect family-owned businesses (including farms). Under the federal estate tax, business property can be valued at less than market value for estate tax purposes. The federal estate tax also contains provisions allowing businesses to pay the tax over a period of 14 years at a very low rate of interest.
- Farms – Current proposals for the reinstatement of Washington's estate tax exempt the entire value of working farms from the taxable value of an estate.
- Charitable Bequests – Amounts donated to qualifying charities and federal, state, or local governments have been deductible in computing the taxable estate.
- Taxes Paid to Another State – Estates have been allowed to deduct estate tax obligations to other states from the amount of the estate.
- Other – The gross estate is reduced by the amount of outstanding debts held at death and by estate expenses. Debts can include such items as mortgages and outstanding medical expenses. Expenses can include funeral expenses and attorney and executor commissions, among others.

Tax Rate: Until 2001, the estate tax due to Washington was based on the state estate tax credit. Tax rates stepped up gradually to a maximum rate of 16% on the amount of the estate in excess of \$10,100,000. Some current proposals for the restoration of the tax adopt this rate schedule. Alternatively, a restored state estate tax could establish a new state rate schedule.

Tax Revenue: In recent years, Washington estate tax revenue has accounted for about one percent of state General Fund revenue. Estate tax revenue in 2000 totaled \$83 million. Estate taxes collected for deaths occurring in 2002, 2003 and 2004 will need to be partially refunded as a result of the February 2005 Supreme Court decision; the table below shows Washington estate tax revenue before and after the Supreme Court ruling.

Washington Estate Tax Revenue Fiscal Years 2000-2007

Fiscal Year	WA Estate Tax Revenue (prior to Supreme Court ruling)	WA Estate Tax Revenue (after the Feb. 3, 2005 Supreme Court ruling)
2000	\$83 million	No change
2001	\$107 million	No change
2002	\$115 million	Reduced
2003	\$122 million	Reduced
2004	\$140 million	Reduced
2005	\$132 million (projected)	Refund of \$156 million due to estates that paid taxes in FY 2002-2004; reduction of \$48 million in projected FY 2005 receipts.
2006	\$128 million (projected)	\$0
2007	\$131 million (projected)	\$0

Source: DOR Tax Stats, to 2004; Economic Forecast Council, 2005-7.

Profile of Taxpayers: Prior to the Supreme Court decision, of the approximately 44,000 Washington residents who die in an average year, about 1,000 (about 2 percent) owed estate taxes. The share of Washington residents owing estate taxes in the future will be determined in part by the exemption level chosen for a reinstated tax.

The very wealthiest estates paid a substantial majority of Washington's estate tax. Prior to the invalidation of the estate tax, more than 60 percent of annual estate tax revenue in Washington came from less than 0.2 percent of estates—those valued at \$3.5 million or more.⁵ In other words, fewer than 100 very wealthy estates provided the state with about \$55 million of annual revenue.

The estate tax posed little threat to Washington's farms and family businesses. A very small share of taxable estates contained a family farm or business. From 2002 to 2005, only 13 of the 5,367 estates that filed returns in Washington took the family farm election and only 10 of the 5,367 used the family business election. Washington's former estate tax contained provisions that protected those families from losing farms or

businesses. A reinstated estate tax could continue to protect family farms and businesses.

The Current Scenario

Many states—including Illinois, Maine, Massachusetts, Nebraska, Rhode Island, Vermont, Wisconsin, Minnesota, Maryland, Connecticut, and New Jersey—have already taken legislative action to retain their estate tax despite the phase-out of the federal estate tax. Proponents of the estate tax urge Washington’s legislators to follow suit and protect Washington’s estate tax from the vagaries of federal legislation.

Federal Estate Tax Repeal: Estate taxes paid to the State of Washington have been fully deductible from federal taxes since 1982. In 2001, Congress passed legislation to phase out the federal estate tax (PL 107-16). Under PL 107-16, the amount of an estate exempt from federal taxation rises in steps through 2009 and is then completely eliminated for deaths occurring in 2010. The legislation also phases out the federal credit for estate taxes paid to states. The credit was decreased by 25% in 2002, 50% in 2003, 75% in 2004, and completely eliminated in 2005. The implementation of PL 107-16 essentially ends the estate tax revenue sharing between the federal government and the states.

Federal and State Filing Thresholds

Year of death	State filing threshold prior to WA Supreme Court decision	Federal filing threshold under PL-107
2001	\$700,000	\$700,000
2002	\$700,000	\$1 million
2003	\$700,000	\$1 million
2004	\$850,000	\$1.5 million
2005	\$950,000	\$1.5 million
2006	\$1 million	\$2 million
2007	\$1 million	\$2 million
2008	\$1 million	\$2 million
2009	\$1 million	\$3.5 million
2010	\$1 million	No estate tax
2011	\$1 million	Reverts to pre-2001 law

Until very recently, Washington State considered its estate tax decoupled from change in the federal estate tax. In Washington, conforming amendments have periodically been passed to keep state law in line with federal changes. The last conforming amendment tied Washington's estate law to the Internal Revenue Code as it existed on January 1, 2001 – which was before Congress voted to phase out the estate tax.

From 2002 through 2004, Washington based its estate tax calculations on the federal law as it existed on January 1, 2001. During these three years, the state filing threshold was lower than the federal filing thresholds, as shown in the table below. Because of the phase-out of the federal credit for state estate taxes, Washington estate taxes were not fully deductible from federal taxes from 2002 through 2004.

Implications of Hemphill et al v. the State of Washington. The Supreme Court of the State of Washington ruled on February 3, 2005, that Washington's estate tax must conform to the changes made by PL 107-16 to the federal estate tax. Prior to the court case, taxpayers owed 100% of the state estate tax credit to the state of Washington. Now, under federal law, the state estate tax credit due to the state of Washington is reduced by 25% each year beginning in 2002 and eliminated for deaths occurring on or after January 1, 2005.

The effect of the Supreme Court decision is to reduce Washington's estate tax to nothing by 2005. The decision also requires Washington to refund a portion of the estate taxes collected for deaths occurring in 2002, 2003, and 2004. The amount of the refund is estimated at \$156.4 million, to be paid in state fiscal year 2005.⁶

Decoupling: Prior to the phase-out of the federal estate tax, all 50 states had estate taxes linked in some way to federal law. In response to the passage of PL 107-16, many states have taken steps to decouple their estate taxes from the federal estate tax. Decoupling means protecting the relevant parts of their tax code from changes in the federal tax code.

Most of the states that have already decoupled their estate tax from the federal tax have linked their estate tax to the federal tax in place prior to the 2001 tax reform. Illinois, Maryland, Massachusetts, New Jersey, Rhode Island and Vermont have all pegged their estate taxes to the pre-2001 federal estate tax. Maine has decoupled at least through 2004 and Wisconsin through 2007. Nebraska decoupled by creating a separate estate tax on estates that exceed \$1 million based on the federal law before the 2001 changes.⁷

As of May 2004, sixteen states and the District of Columbia were decoupled from the federal changes. Most of these states passed legislation explicitly protecting their estate tax from the federal phase out. If Washington is to retain a tax on inherited wealth, it must join these states in passing legislation that protects its estate tax from changes in federal tax laws.

Moving Forward: Estate Tax Options

The Washington State legislature can retain the estate tax by passing legislation that makes Washington's estate tax independent from the federal estate tax. The exemption level and tax rate would be set by the state rather than by the federal government. Washington could choose to model its estate tax on the federal estate tax credit, as it did prior to the phase-out of the federal estate tax, or it could reinstate a stand-alone estate tax.

This brief considers four options for reinstating the state estate tax:

1. Restore the Washington estate tax based on the federal tax of January 1, 2001.
2. Restore the Washington estate tax based on the federal tax as of January 1, 2001, but use a higher exemption level of \$2 million and completely exempt family farms from estate taxation. This is the option proposed by Governor Christine Gregoire in the 2005-2007 budget.
3. Reinstating an independently operating Washington estate tax, with an exemption level of \$1 million and graduated rates ranging from 5 to 15 percent.
4. Reinstating an independently operating Washington estate tax, with an exemption level of \$1 million and graduated rates ranging from 10 to 20 percent.

The following table summarizes these options:

Estate Tax Options				
Estate Tax Features	Option 1	Option 2	Option 3	Option 4
		Return to old WA tax	Governor's proposal	Graduated 5-15%
Amount Exempt from Estate Taxation	\$1 million	\$2 million	\$1 million	\$1 million
Rates Used to Determine State Tax	0-16%	0-16%	5% on \$1-2 million, 10% on \$2-5 million 15% on \$5 million +	10% on \$1-2 million, 15% on \$2-5 million 20% on \$5 million +
Estimated Annual Revenue to Washington State	\$139 million	\$94 million	\$114 million	\$177 million

Two of the four options are predicted to generate less revenue than the previously existing Washington estate tax, the tax proposed by Governor Gregoire (option 2) and the graduated tax with rates from 5 to 15% (option 3). Restoring the tax that was in place prior to the federal tax reform (option 1) would generate an estimated \$139 million of annual revenue, and adopting a graduated tax with slightly higher rates (option 4) would generate an estimated \$177 million of annual revenue.

The amount of both the state and the federal estate tax paid vary across proposals. This is because in 2005 and beyond, state estate taxes are partially deductible from

federal estate tax payments. The amount of the deduction is determined by multiplying the amount of state tax to be paid by the marginal rate of federal taxation on the estate. Specifically, the net cost of a state estate tax payment to a taxpayer paying federal estate tax at the 46% top marginal rate that will be in effect in 2006 would be 54% of the amount of the state estate tax.⁸

For Washington, restoring the estate tax presents the possibility of restructuring the estate tax so as to capture a larger share of total estate tax revenue. If option 4 were adopted, for example, state tax revenues would increase by a much larger percentage than would the total estate tax payments of Washington estates. Part of Washington's gain, if it adopts a more progressive estate tax, can come from a transfer of resources from federal to state government rather than an increase in total taxes.

Why the Estate Tax Makes Common Sense

1. The estate tax generates revenue that provides essential state services.

Estate tax revenue can help make the difference between cutting programs and maintaining the public services essential to a thriving state economy. A restored estate tax could add more than \$100 million per year to a state budget sorely in need of additional revenue.

2. The estate tax is progressive.

Washington has the dubious distinction of having the nation's most regressive state tax system.⁹ This means that the state's low and middle-income residents pay a disproportionate share of state taxes. The estate tax is Washington's only progressive tax, assumed by the wealthiest estates.

Prior to the invalidation of the estate tax, more than 60 percent of annual estate tax revenue in Washington came from less than 0.2 percent of estates—those valued at \$3.5 million or more.¹⁰ In other words, fewer than 100 very wealthy estates provided the state with about 55 million dollars of annual tax revenue.

3. The estate tax reduces the concentration of wealth.

Reducing the concentration of wealth has long been cited as a justification for estate taxes. When the federal estate tax was adopted in 1916, members of Congress cited the need to "break up the swollen fortunes of the rich." The amount of the nation's wealth held by its wealthiest individuals has grown sharply in recent decades. Whereas in 1976, the wealthiest one percent of Americans held less than 20 percent of total wealth, in 2004 they held 38 percent of all wealth, and 47 percent of corporate stock.¹¹

Maintaining the state estate tax is one way of slowing this accumulation of wealth. The state estate tax will play a more critical role in moderating the concentration of wealth as the federal estate tax is phased out.

4. The estate tax promotes charitable giving.

Research indicates that the estate tax encourages charitable giving. In Washington, it is estimated that the elimination of the estate tax will cost the state's charitable organizations \$169 million a year, about \$30,000 per year for each of the state's more than 5,000 charities.¹² Not only does the estate tax fund public services, it encourages giving that helps the state's nonprofit sector—its community-based social services, colleges, and hospitals—to thrive.

The estate tax promotes charitable giving in two ways. First, charitable bequests are deductible from the estate tax. This encourages the wealthy to leave some portion of their estate to charity. Second, the estate tax provides an incentive for the wealthy to make charitable contributions prior to death, in order to reduce the size of their taxable estate.

5. The wealthy benefit greatly from government institutions and owe it to society to give something back.

The wealthy are often portrayed as pulling themselves up by their own bootstraps. However, many wealthy individuals point to the importance of strong public institutions in creating the conditions for economic success. As William Gates Sr., Seattle attorney and father of Microsoft founder Bill Gates put it in testimony to the US Senate opposing the repeal of the estate tax:

It is appropriate that a special tax be imposed on those who have so fully enjoyed the benefit of the things that this country provides: schooling, order, freedom and encouragement to succeed and models of success. In a very practical sense, the wealth that one accumulates derives as much from the environment which this grand nation makes available and it is perfectly appropriate that the cost of its maintenance be paid back in proportion to what is extracted.¹³

Issues

Family farms

Estate tax opponents raise the possibility of the estate tax forcing a family off of its farm. In fact, less than one in 20 farmers nationwide leave a taxable estate. For the small number of farm estates that do pay any tax, the typical tax payment is only about \$5,000.¹⁴ The American Farm Bureau Federation, an organization that favors estate tax repeal, acknowledged to the New York Times in 2001 that it could not cite a single example of a farm having to be sold to pay estate taxes.¹⁵ Only 13 of the more than 5,000 estates that filed estate taxes in Washington in from 2002 through 2004 took the family farm exemption.¹⁶

In reforming its estate tax, Washington State can assure that family farms are fully exempted from estate taxation. Such a reform would cost only a very small amount of state estate tax revenue. Only a tiny fraction (0.5%) of total estate tax revenue is attributable to farm assets.¹⁷

In defining a “family farm,” Washington to date has adopted the definitions of the family farm found in section 2032A of the Internal Revenue Code, specifically:

1. the value of the farm must exceed 50% of the total value of the estate
2. the decedent or a member of his or her family must have owned and materially participated in the business for at least five of the eight years preceding the date of the decedent’s death
3. family members must continue to operate the farm for at least five years of any eight-year period within 10 years after the decedent’s death.
4. the farm must not be sold within 10 years of the decedent’s death.

Governor Gregoire has proposed a modification to the definition of “family farm.” Her proposal retains requirements 1 and 2, but removes requirements 3 and 4. In other words, farms meeting conditions 1 and 2 would be exempt from the estate tax, but there would be no requirement that the heirs keep or continue to work on the farm property.

Family-owned businesses

The effect of the estate tax on family business has been exaggerated by estate tax opponents. To begin with, very few estates contain significant family business assets. Taken together, all family businesses, including farms, account for less than three percent of the assets in taxable estates valued at less than \$5 million.¹⁸ In Washington, of the more than 5,000 estates that filed estate taxes in 2002, 2003, and 2004, only 10 took the family business exemption.¹⁹

The federal estate tax contains provisions designed to protect family businesses, and a restored state estate tax can incorporate these protections. Under federal law, businesses can be valued at less than market rates for estate tax purposes. In addition, estates with significant business assets can pay estate tax obligations over a period of 14 years at low interest rates.

Some of loudest objections to the estate tax come from large family-held businesses. Mars Candy, Gallo Wines, and the Seattle Times Company are prominent supporters of estate tax repeal. It is important to remember that between 66% and 80% of the value of family-owned business is made up of unrealized capital gains that have never been taxed. The estate tax is a legitimate mechanism to tax those gains that would otherwise escape income taxation.²⁰

History

The inheritance tax was one of the first state taxes established in Washington, adopted in 1901. (The difference between an inheritance tax and an estate tax is that an inheritance tax is paid by the persons who receive an inheritance; an estate tax is paid by the estate prior to being distributed). In upholding the tax, a court ruling found that the inheritance tax constituted an excise tax on the privilege of inheriting property and not a tax upon the property itself. This interpretation paved the way for the adoption of future excise taxes, which now comprise the majority of all state taxes in Washington. The inheritance tax was applied according to three classes of beneficiaries, depending upon their relationship with the decedent. Initial tax rates ranged from 1 to 12 percent.

In 1941, a companion gift tax was enacted at rates up to 90 percent of the inheritance tax. There was then relatively little change in the inheritance and gift tax until 1979, when the Legislature enacted a comprehensive revision of the tax, including a substantial increase of the basic exemption levels, phase-out of the tax on community property, current-use valuation for family farms and small businesses, and revision in the graduated rate schedule to reduce tax rates.

In November 1981, voters approved Initiative 402, which established an estate tax equal to the amount of the federal estate tax credit. The initiative also repealed the state inheritance and gift taxes. The 1981 initiative expressly limited the Washington estate tax to 'an amount equal to the federal credit.' From 1982 until 2001, the estate tax was collected in the amount of the federal estate tax credit. Such a tax is called a 'pickup tax' because the state "picks up" revenue in the amount of the federal estate tax credit without increasing the total amount of taxes paid by the estate.

In 2001, the state legislature revised the state tax code so as to link the estate tax to the federal tax code as of January 1, 2001. However, in June 2001, President Bush signed into law PL 107-16 which phases out the federal estate tax by 2010 and ends the federal state tax credit for state estate taxes by 2005. The implementation of PL 107-16 essentially ended the estate tax revenue sharing between the federal government and the states.

Washington State's initial response to the 2001 federal tax change was to fix the state's estate tax rates at their January 1, 2001 levels, prior to the phase out of the estate tax. This decision, however, came under legal challenge in 2003. Although the initial legal challenge failed, the case was appealed to Washington's Supreme Court. In February 2005, the Supreme Court ruled unanimously that if the state is to continue to tax inherited wealth, it must pass legislation to establish an independently operating Washington estate tax to replace its invalidated 'pickup' tax.²¹

Conclusion

Washington has a long tradition of taxing wealth as it passes from one generation to the next. The state has sound reasons for maintaining this tradition: first and foremost the provision of essential public services that create the conditions in which economic growth and the accumulation of wealth are possible. The estate tax in Washington stood out as Washington's only progressive tax. Imposed on only the largest 2 percent of estates, the estate tax ensured that Washington's wealthiest residents left a legacy to the state. The revenue provided by the estate tax helped to ensure that children in Washington have access to adequate education, health care, and other essential services.

The phase out of the federal estate tax threatens Washington's estate tax tradition. It also removes desperately needed revenue from Washington's already stretched state budget. Washington must reinstate an estate tax, independent of federal tax code, if its estate tax is to continue beyond 2005.

¹ While the estate tax is sometimes referred to as a "death tax," the estate tax is not a tax on death but a tax on the transfer of assets. Nor is the estate tax a "double tax." Much of the capital gains subject to estate taxation would go untaxed if the estate tax were eliminated. Economists James Poterba and Scott Weisbenner estimate that 37 percent of wealth in estates valued over \$1 million and 56 percent in estates valued over \$10 million is in the form of unrealized capital gains (James Poterba and Scott Weisbenner, "The Distributional Burden of Taxing Estates and Unrealized Capital Gains at the Time of Death." NBER Working Paper Series, July, 2000).

² Governor Christine Gregoire estimates that an estate tax with an exemption level of \$2 million would generate \$130 million of revenue over the 2005-2007 biennium. Press conference, March 21, 2005.

³ Irons, John S. "The Estate Tax and Charitable Giving: State-by-State Analysis." OMB Watch, October, 2003.

⁴ Ron Durst, James Monke, and Douglas Maxwell, "How will the Phaseout of Federal Estate Taxes Affect Farmers?" Agriculture Information Bulletin No. 751-02, February 2002.

⁵ Washington Department of Revenue, Memo provided to Finance Committee, 2005.

⁶ Estimate from the Economic Forecast Council.

⁷ Elizabeth C. McNichol, "Many States Are Decoupling from the Federal Estate Tax Cut," Center for Budget and Policy Priorities.

⁸ See Elizabeth McNichol, Iris Lav and Joseph Llobrera, "States Can Retain Their Estate Taxes Even as the Federal Estate Tax is Phased Out," Center on Budget and Policy Priorities, www.cbpp.org.

⁹ "Washington's Tax System is the Most Regressive in the Nation," Institute for Taxation and Economic Policy, January, 2003, www.itepnet.org/whopays.htm.

¹⁰ Washington Department of Revenue, Memo provided to Finance Committee, 2005

¹¹ William Gates Sr., Estate Tax Debate, University of Washington Law School, November 22, 2004.

¹² John S. Irons, "The Estate Tax and Charitable Giving: State-by-State Analysis." OMB Watch, October, 2003.

¹³ Testimony of William H. Gates, Sr. on behalf of Responsible Wealth before the Senate Committee on Finance Subcommittee on Taxation and IRS Oversight, March 15, 2001, <http://www.senate.gov/~finance/031501wftest.pdf>.

¹⁴ Center for Tax Justice, "Arguments in favor of the estate tax," <http://www.ctj.org/html/estbob.htm>

¹⁵ David Kay Johnston, "Focus on Farms Masks Estate Tax Confusion," *New York Times*, April 8, 2001.

¹⁶ Washington Department of Revenue, Mimeo provided to Finance Committee, 2005.

¹⁷ Center for Tax Justice, "Arguments in favor of the estate tax," <http://www.ctj.org/html/estbob.htm>

¹⁸ "Estate Tax Affects Very Few Family Businesses," Center on Budget and Policy Priorities, June 17, 2003. www.cbpp.org.

¹⁹ Washington Department of Revenue, Mimeo provided to Finance Committee, 2005.

²⁰ "The Estate Tax and Family Business," United for a Fair Economy. www.FairEconomy.org.

²¹ Estate of Wylie M Hemphill et al vs. State Revenue et al, Opinion Information Sheet, Supreme Court of the State of Washington, www.courts.wa.gov.