



Next Generation

► Postcard from an NJAA director and state spotlights. Compiled by Mathew Elliott

Permanently repeal the Death Tax

“This land, this water, this air, this planet — this is our legacy to our young”

— Paul Tsongas

H.R. 205

What legacy will you leave behind? Every day, farmers and ranchers are faced with new obstacles due to government restrictions, rules and regulations. And it is these obstacles that make it harder and harder to



Britney Creamer

continue ranch-family traditions. A major issue facing farmers and ranchers such as ourselves is the Death Tax Repeal Act, H.R. 205, which would permanently repeal the federal estate and gift tax. Many people

don't realize that should this bill or similar legislation not pass, death tax rates will revert to 2000 levels, ranging from 37% to 55%, and will continue to force small, longtime

family-owned operations to have to sell. The permanent repeal of the Death Tax is critically important to ensure that future generations can continue to pursue not only their dreams of ranching, but also the dreams of our ancestors to retain that which their families dedicated their lives to attain.

Ninety-seven percent of American farms and ranches are owned and operated by families — so think for a minute. Picture America without this large number of operations; if this doesn't scare you, it should. As Angus breeders, cattle producers and stewards of the land, we cannot sit back and wait for our government to take what we and those before us have worked so hard to achieve.

The cattle, the crops, the old farmhouse, the miles of green pastures are all part of the legacy that you leave behind. What you leave behind is quite simply a portrait of yourself, and making your voice be heard by our government and our nation about issues such as the Death Tax is the only way to paint that portrait in the way you desire.

I think Christine O'Donnell put it best by saying, “Americans want our leaders to defend our values, our cultures, our legacy of liberty and our way of life, not apologize.” If we do not take on this challenge we are faced with, we will be forced to apologize to our children and grandchildren. We will have to admit that we did not stand up and defend our values, our cultures and our way of life, and we lost our family operations. The end result will be that our children will not have the opportunity to experience the same pride and feeling of accomplishment that we did.

I challenge all Angus breeders and ranchers to help continue our family ranching traditions and leave a legacy. I invite each of you to join forces and contact your local representatives, legislatures and congressmen; let them know you want the Death Tax permanently repealed.

Should the Death Tax Repeal not be made permanent in 2011, it will return to 2000 levels. And we all will sit helplessly watching ranch after ranch disappear, becoming

EGTRRA Set to Sunset

Title V of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) gradually repealed the federal estate tax, increasing the personal exemption (the amount that can be transferred untaxed) from \$675,000 in 2001 to

- \$1 million for 2002-2003;
- \$1.5 million for 2004-2005;
- \$2 million for 2006-2008;
- 3.5 million for 2009; and
- an unlimited amount for 2010, meaning there is no tax for decedents dying after Dec. 31, 2009, and before Jan. 1, 2011.

However, under current legislation, the estate tax repeal will “sunset” as of Jan. 1, 2011. Therefore, the estate tax reverts to a \$1 million personal exemption, applicable to decedents dying after Dec. 31, 2010.

Under current legislation, the exemption amount for estates and gifts is \$1 million. For generation-skipping transfers (GST), the exemption amount is \$1 million with an inflation adjustment. And the maximum rate for estate, gift and GST tax is 55%, with a surtax for estate and gift transfers between \$10 million and \$17,184,000.

For more information on the federal estate tax, visit www.irs.gov.

— by Shauna Rose Hermel

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Visit the NJAA web site at www.njaa.info.

something you merely read about in history books, becoming just another thing of the past.

— Britney Creamer, Colorado

Winfield Solutions Offers \$1,000 Scholarships to Ag Students Through AgriSolutions™ and Croplan Genetics®

Winfield Solutions LLC is keeping the tradition of the Careers in Agriculture Scholarship Program by announcing the offering today. Scholarships worth \$1,000 will be awarded to 10 high school seniors and 10 first- or second-year college students who demonstrate scholastic achievement, leadership in agriculture and a perceived ability to contribute to agriculture in the future.

The Careers in Agriculture Scholarship

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Program is available to high school graduating seniors and first- or second-year college students pursuing two- or four-year degrees in agronomy, crop production, or closely related fields.

To qualify for the program, a student must:

- ▶ Be a high school senior, graduating in spring of 2011; or
- ▶ Be a college freshman or sophomore;
- ▶ Demonstrate leadership abilities and academic performance;
- ▶ Complete an application including two character references; and

- ▶ Write essays describing the importance of farmer cooperatives, and why he or she is interested in an agricultural career.

Since its formation 21 years ago, the Careers in Agriculture Scholarship Program has awarded more than \$500,000 to young adults who share the same commitment to agronomy, excellence and the cooperative system.

Applications are available on the Internet at www.WinfieldSolutionsLLC.com. All applications must be postmarked by Feb. 1, 2011. Winners will be notified by mail in April 2011.

▶ Mississippi State Fair Jr. Angus Show, Jackson, Oct. 10

▶ **Right:** The Mississippi Jr. Angus Ass'n board are (kneeling, front row, from left) **Hannah Miller**, Terry, secretary; **Gabrielle Simpson**, Tupelo, reporter; **Ashton Gandy**, Potts Camp, treasurer; **Matthew Spradling**, Mantachie, vice president; **Brent Moore**, Mantachie, president; (directors, standing back row, from left) **Katie Brown**, Coldwater; **Chloe Pinter**, Philadelphia; **Kyle Taylor** and **William Anglin**, both of Coldwater; and **Jacob Carpenter**, Ripley.



PHOTOS COURTESY AMERICAN ANGUS ASS'N

▶ Montana Angus Ass'n Annual Banquet, Billings, Oct. 15

▶ Receiving their Bronze and Silver Awards are (from left) **Kyle Frye**, Three Forks; **Beau Bromenshenk**, Billings; and **Randy Frye**, Three Forks. The Bronze and Silver Awards are the first two levels of the NJAA Recognition Program. Juniors must apply for the awards and then meet point requirements in many areas of participation before receiving them.



▶ **Allison Dubs** (left), Billings, queen; and **Krista Callantine**, Belgrade, princess, were crowned Montana Angus royalty.

▶ **Right:** Juniors receiving Steer Awards are (front row, from left) **Avery Bates** and **Trista Bates**, both of Manhattan; (back row, from left) **Cortney Bromenshenk**, Billings; **Michaela Blevins**, Ronan; **Beau Bromenshenk**, Billings; **Krista Callantine**, Belgrade; and **Jena Wagner**, Billings.

