

Global Strategy Group, Inc.

mail@globalstrategygroup.com

www.globalstrategygroup.com

895 Broadway

5th Floor

New York, NY 10003

1825 Connecticut Avenue,

Suite 500

Washington, DC 20009

212.260.8813 Voice

212.260.9058 Fax

202.265.4676 Voice

202.265.4619 Fax

The Luntz Research Companies

Luntz Research & Strategic Services • The Public Opinion Company • Luntz Corporate • Luntz Worldwide

America Talk Taxes / National Poll

January 27, 2003

OVERVIEW

The Death Tax continues to be one of the most hated avenues for government revenue in America today. From its perceived lack of fairness to the overly burdensome rate to the feeling that people should not be taxed two or three times for the same income, support for abolishing the death tax continues to run well above 60% even when contrary arguments are raised.

It no longer matters what you label the estate tax. Even when “inheritance” and/or “estate” tax questions are posed, the results are almost the same.

the polling company

November 27, 2000

RE: Post-Election Survey Results

Groundbreaking Data on the Effects of the Death Tax

NEW DATA ON THE EFFECTS OF THE DEATH TAX

Almost twice as many family members sell their business or property early because of the death tax, than those who leave the business or property to their children to determine how to pay the 55% tax. This means that death taxes are directly preventing families from passing their businesses on to their children because they are forced to sell out early -- causing job loss and business termination -- in preparation for paying the tax.

- | | |
|-----|----------------------------------------------------------------------------------------------------|
| 43% | SELL THE PROPERTY EARLY TO PROVIDE THE MONEY TO PAY THE TAX. |
| 25% | PASS THE PROPERTY TO YOUR CHILDREN AND HEIRS UPON YOUR DEATH AND HAVE THEM SELL IT AND PAY THE TAX |
| 11% | NEITHER (VOLUNTEER) |
| 12% | DON'T KNOW (VOLUNTEER) |
| 11% | REFUSED (VOLUNTEER) |

The question asked of small business voters follows:

If you knew that your children would pay a 55% tax on the full value of your business or property at your death would you see your business or property early to provide liquidity to pay the tax, OR would you pass the business or property to your children and heirs upon your death, and have then sell it and pay the tax?

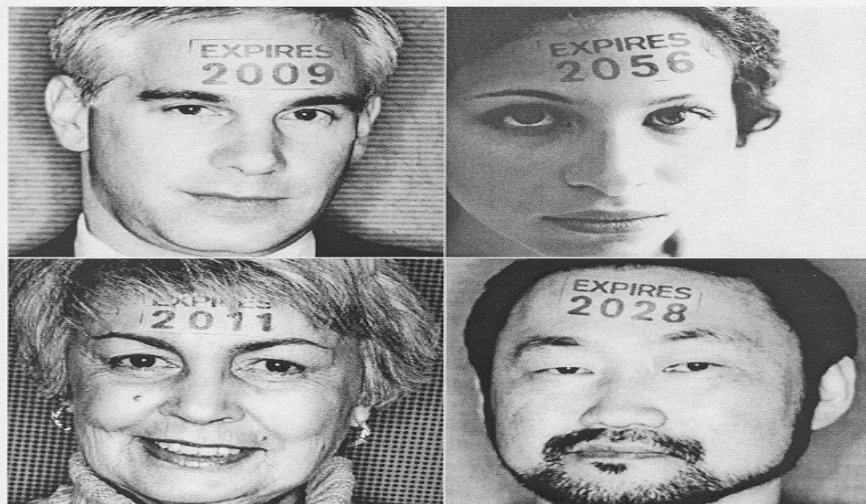
Source: the polling company 11/18/99 memorandum

New Zogby “*American Values*” Poll reveals:

Voters want estate tax eliminated

A majority of Americans believe the estate tax is unfair and should be completely eliminated according to the new Zogby’s “*American Values*” Poll.

In the survey, conducted December 15th through December 17th of 1,005 likely voters nationwide, **71%** called the estate tax unfair to heirs and said it should be eliminated while only **19%** said a large estate left to heirs should be taxed at a rate of 50% for anything over \$1.2 million. Another 6.4% supported neither position and 4% were not sure. The survey also showed that while **91%** of those who voted for President-elect George W. Bush supported elimination of the estate tax, so did **42%** of those who voted for Vice President Al Gore.



PEOPLE DON'T COME LIKE THIS

So why have a tax law that assumes we do?

Congress phases out the Death Tax until it's repealed in 2010.
Then it comes back full force in 2011, with rates as high as 55%.

The lack of permanent repeal means the Death Tax never really dies.
So people have to plan as if it's coming back. That means paying estate planners,
buying life insurance and siphoning off money that would naturally flow back into
family businesses and local communities. So what did we gain?

This unpredictable approach to a once-in-a-lifetime tax simply doesn't
make sense. It's time to listen to the 70% of Americans who believe
the Death Tax should die—for good.

Support the Gramm-Kyl amendment for full repeal.