



“One Can Be an Influence”: Nebraska Farm Wife Doris Royal’s Successful Campaign Against Widow’s Tax

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Article Summary: “Do you realize I haven’t contributed a dime to this farm today according to the IRS?” Doris Royal told her husband after a twelve-hour day of pitching hay and feeding cattle. Starting in 1975, Royal launched a prolonged but ultimately successful campaign to reform federal inheritance tax laws.

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Photographs / Images: Doris Royal with Rep. Martha Keys; Royal with Sen. Carl Curtis; inset clipping from article by Laura Lane, *Farm Journal*, April 1976, supporting Royal’s campaign; Royal early in her campaign; inset *Omaha World-Herald* clipping, undated, describing the campaign; Royal with Senators Russell Long and Carl Curtis in Senate committee room; Royal with Rep. Omar Burleson; Royal with Representatives Al Ullman and Charles Thone, displaying petitions containing more than 130,000 signatures; Royal in 2013



Royal with Rep. Martha Keys (D-KS).
Unless otherwise noted, all photos
are courtesy of Doris Royal.

, Neb. — Doris Royal uses a
decorated with a picture of a
and



“One Can Be an Influence”: Nebraska Farm Wife Doris Royal’s Successful Campaign Against the Widow’s Tax

BY AMY HELENE FORSS

For much of the twentieth century, a provision of the federal estate tax known as the “widow’s tax” held surviving spouses liable for estate taxes on jointly held property. This burden fell more heavily on women, not only because they were more likely to be the surviving spouse, but also because the law generally failed to acknowledge a wife’s contribution to the estate’s value. This burden was accepted until a forty-nine-year-old Springfield, Nebraska, farm wife named Doris Royal challenged it with a petition campaign. Royal’s successful effort involved the administrations of three United States presidents and was supported by a bipartisan coalition of Republicans and Democrats, and by both feminists and traditionalists.

In a series of legislative victories, Royal’s grassroots campaign changed the law on three levels: first, it raised the dollar amount of estate tax exemptions; second, the government officially acknowledged a woman’s “non-working” labor contribution as added value to the estate; and finally, surviving spouses no longer had to pay estate taxes at all. This is the story of how Doris Royal demonstrated that one person can indeed be an influence.

The origins of the modern estate tax predate the American Revolution. It began as part of Great Britain’s colonial Stamp Tax and was intermittently reinstated by the fledgling United States government. The U.S. used it as a way to raise funds during times of crisis, such as the Civil War and the Spanish American War. Estate taxes became a permanent fixture with the

Royal with Sen. Carl Curtis (R-NE).



Revenue Act of 1916. Progressives such as former president Theodore Roosevelt favored estate taxes as a way to “prevent or moderate the unreasonable accumulation of wealth and its transmission from generation to generation.”¹

Small estates were exempt from the tax. Between 1916 and 1942 exemptions were adjusted several times until the maximum exemption reached \$60,000, where it stayed for decades.² Due to inflation, the law’s reach gradually spread. In 1945, just 1 percent of all estates were taxed; by 1975 it was just over 11 percent.³ Several congressmen throughout the twentieth century noted the degree to which the estate tax had expanded and questioned its fairness, but due to fairly stable land property values and subsequent tax assessments during the post-World-War-II years until the late 1960s, it was not a widespread concern for the American populace.⁴

Federal estate taxes became a nationwide issue by the mid-1970s due to several years’ worth of inflation sharply increasing estate values and taxes. By 1975, sixteen estate tax reform bills were being considered in either the House of Representatives or the Senate.⁵ Nebraska Republican Senators Carl T. Curtis and Roman Hruska’s Senate bill (S) 1173 and Texas Democratic Congressman Omar Burleson’s House of Representatives bill (HR) 1793 were the congressional frontrunners.⁶ These almost identical proposals included a marital deduction for surviving spouses and raised the estate tax exemption from \$60,000 to \$200,000. However, neither these nor the other bills passed.⁷

The catalyst for reform was

Doris Royal, a farm wife not previously associated with any political organization. Royal’s road to estate tax success started a few weeks before the infamous Nebraska blizzard of January 1975. On the advice of a concerned neighbor, Doris and her husband Lloyd attended an extension service estate planning seminar offered to Springfield-area residents. Doris, who as a young woman attended three months at Wayne State College, taught rural school, and later raised two children, was politically naïve and unaware of many of the provisions of estate tax law.⁸ The law recognized the state of matrimony but failed to recognize a wife’s “non-working” contribution as beneficial labor; it was understood that her unpaid contribution to the family home or business was part of her marital duties. Thus, unless she could verify her material participation and show proof of her monetary contribution toward their estate, a widow was responsible for paying 100 percent of any estate taxes if her husband died first.⁹

Listening to this information, a shocked Doris hoped someone at the meeting would present a solution. No one did. During a recent interview, she recalled the moment when she decided to be that person. Worn out from spending a twelve-hour day helping her husband Lloyd throw hay and feed their cattle and hogs during the 1975 Nebraska blizzard, Doris turned to Lloyd and said, “Do you realize I haven’t contributed a dime to this farm today according to the IRS?”¹⁰ She was correct. In fact, if Lloyd had died in 1975, Doris, his legal spouse of thirty-one years, would have paid \$32,000 in estate taxes on their 240-acre farm valued at \$320,000.¹¹

Doris decided to take action. The situation angered her, “since I had spent most of my life contributing to the success of the farm. I didn’t think it was fair to have to pay a huge estate tax just to keep the farm.”¹² Working on the premise that the government needed to recognize marriage as a true partnership—meaning that no estate taxes would apply to property transfers from one spouse to another—Royal launched a national petition from her kitchen table.¹³ Originally, her two goals were raising estate tax exemptions and making a wife’s work count as an estate contribution. Little did she dream that her quest would start a coast-to-coast grassroots movement against the law.¹⁴

The Royal Petition, as Doris’s campaign became known, reached all fifty states. It was drafted pro bono by Papillion, Nebraska, attorney Dixon Gregory Adams, who became Royal’s first mentor.

her request, he designed the petition to address the issue of estate tax discrimination against married women, writing it in succinct language that was easy to understand, sign your name to, and send to your congressman.¹⁵

Petition

To: The Honorable _____

(Senate) (House) Office Building
Washington, D.C.

We, the undersigned are concerned citizens of the United States and the State of _____, and are particularly concerned with that portion of the laws of the United States and the State of _____,

relative to the taxation of estates which provides that the full value of the property which a decedent held at the time of his death, either as a joint tenant or a tenant by the entirety is includable in his estate, unless the surviving tenant can show contribution toward the purchase of the property.

The undersigned strongly believe that the foregoing provision of federal and state law unjustly discriminates against women who work in the home, on the farm or in a family business and make a contribution toward the acquisition of the property held in joint tenancy or tenancy by the entirety with right of survivorship with their husbands. Even if both spouses contribute significant physical efforts to earnings over the years and such earnings are the basis for increase in estate, at the time of death, the entire estate is considered to have been earned by the husband.

Justice and fairness dictate that this palpable inequity and inconsistency be corrected. There is no logical reason why women who make a contribution by working other than for salaries should be discriminated against.

We respectfully request that you introduce and work diligently for legislation which will allow women to show contribution for work performed which contributes to the acquisition of such property for purposes of federal estate and state inheritance taxes.

Respectfully submitted,

Name _____

Address¹⁶ _____

Unite congress to help end the widow's tax

■ Farm wives who work alongside their husbands now can press for specific legislation which would end IRS discrimination against them if they were widowed while holding the farm in joint tenancy.

Congressman Charles Thone (R., Neb.) has introduced House Resolution 7521 which would change the Internal Revenue Code of 1954 by providing that "a spouse's services shall be taken into account" in determining if she contributed.

What Congressman Thone calls "widow's tax" would qualify her for

Farm Journal believes it's no accident that this legislation was first drafted by a Congressman from Nebraska where a farm wife, Mrs. Lloyd (Doris) Royal, is rallying support for modernizing estate tax law.

What's the next step? "Readers must now put pressure on the House Ways and Means Committee to include the sense and intent of H.R. 7521 in any estate tax bill it reports out of Committee," Doris Royal said in a telephone interview. "Otherwise we'll have to start all over."

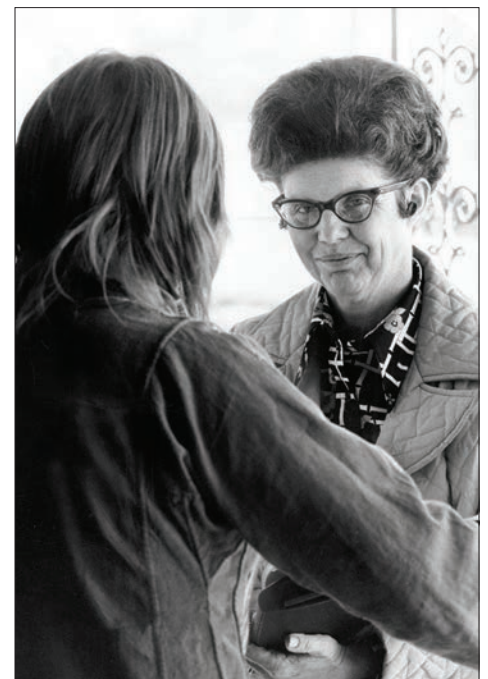
Royal was pleasantly surprised at the positive response from neighbors and from those living in surrounding communities. Residents had been aware that estate taxes discriminated against "non-working" women helping their husbands in family businesses and they wanted to do something about it. Doris deliberately focused her petition on this discrimination.¹⁷

While Royal encouraged support for her petition, she was careful to advise signers that her concern with estate taxes "was not an Equal Rights Amendment issue."¹⁸ At President Gerald Ford's request in the latter part of 1975, Royal served briefly on the National Commission on the Observance of International Women's Year, but she resigned her position because she did not agree with the feminists' campaign for reforms, which included reproductive rights and the possibility of women serving in military combat roles. Royal supported traditional gender roles. She was "not a woman libber."¹⁹

Although Royal was not personally contacted by any of her former feminist colleagues, prominent feminist associations such as the National Organization for Women (NOW) and the National Women's Political Caucus (NWPC) supported changing the estate tax law in order to recognize a woman's contribution to the family's estate.²⁰ Hoping that "non-working" wives would receive credit for the monetary value of their work, allowing them to accumulate credit toward Social Security and other government benefits, the NWPC later testified at a 1976 Senate hearing highlighting the devaluation of women's unpaid work.²¹ Doris appreciated the feminists' support but insisted that her petition pertained to all women. Whether they were feminists or

Clipping from article by Laura Lane, *Farm Journal*, April 1976. Lane continued to be an ardent supporter of Royal's campaign.

Doris Royal early in her petition campaign. Rudy Smith/*Omaha World-Herald*, March 23, 1975



She's a Partner and Proves I

By Cathie Carter
World-Herald Staff Writer

Springfield, Neb. — Doris Royal uses a coffee cup decorated with a picture of a white-haired grandmother rocking and

calls the "devastating effect" of estate taxes on farm families.

She believes the couple's farming business is as much a partnership as their marriage.

But in the mid-1970s she learned that if

essary, I wasn't contributing a penny to the estate," Mrs. Royal said.

She and her husband were indignant. "There was no way in the world but that I was helping contribute," she said. "I probably logged more hours on the tractor

That was when she decided to start a petition — just something to make the County folks aware of the problem.

Another Petition?

Undated Omaha World-Herald clipping.

traditionalists, Republicans or Democrats, working or "non-working" wives did not matter; she had no shortage of signers or supporters.

One of Royal's staunchest conservative fans was Laura Lane, editor of *Farm Journal* magazine. Lane became aware of Royal by reading a March 23, 1975, *Omaha World-Herald* article in which reporter Eileen Wirth interviewed Royal about paying for her own petition campaign.²² Lane had been unaware of estate taxes on property shared by spouses, and though unmarried herself, was concerned about taxes her heirs might have to pay on her 400-acre tree farm.²³

Lane reprinted Doris's petition alongside an editorial entitled, "Let's Get Rid of the Widow's Tax."²⁴ Her newly coined nickname for the tax stuck. *Farm Journal* received more than a thousand letters with signed petitions.²⁵ Public outcry became even louder after President Gerald Ford proposed estate tax changes during his State of the Union address in January 1976. Although Ford did not mention Royal by name or her goal of "tax free transfer between spouses," he did ask Congress to consider giving widows more time to pay their estate taxes.²⁶

Congress and the public

were becoming aware of the widow's tax, but Royal was frustrated by the slow pace of the legislative progress. She requested permission from Chief Counsel John M. Martin of the House Committee on Ways and Means to testify on the topic.²⁷ A political novice, Royal was understandably nervous but committed when she spoke at the hearings on March 17, 1976.²⁸ Doris and Lloyd made a memorable entrance into the committee chambers with three cardboard apple boxes containing 130,051 signed petitions.²⁹ Royal told the committee that additional petitions with 5,000 more signatures had arrived after she and Lloyd left home for Washington.

Royal began her ten minutes of allotted time by saying it would be fitting if the country's bicentennial year saw the passage of estate tax reform to prevent middle-class farmers from becoming dependent on federal or state aid.³⁰ Inflated estate taxes were causing the steady decrease in the number of family farms, she said, adding that this was a sad statement for a country founded by farmers. She concluded by asking why the government did not count a wife's labor as an investment

L to R: Sen. Russell Long (D-LA), Doris Royal, and Sen. Carl Curtis (R-NE) in a Senate committee room.



in the couple's estate.³¹ The committee offered no solutions, although one congressman later told Doris that her testimony was better than most lobbyists.³²

Royal came to believe that there were two types of congressmen in Washington, DC: politicians and statesmen. A politician, she said, thought only of the next election. A statesman thought of the next generation.³³ South Dakota Democratic Senator George McGovern, whom she considered a statesman, supported Nebraska Republican Curtis's bill S 1173 and Royal's petition to amend the estate tax; McGovern even "took the liberty of placing it [the petition] in the Congressional Record."³⁴

Kansas Republican Bob Dole, a man Royal would eventually know well and whom she also considered a statesman, wholeheartedly supported her petition to adjust the estate tax exemption allowance. As a frustrated member of the Senate Finance Committee, Dole contended that the House Ways and Means Committee ignored the plight of small businesspeople and farmers. As the Republican nominee for the vice presidency in 1976 and the author of estate tax reform bills S 678 and S 679, Dole was also well acquainted with the pitfalls of the widow's tax. He saw it as a "disastrous tax policy" and demanded that estate tax reform become the Congress's number one issue.³⁵ Some Kansas residents mailed Royal's petitions from *Farm Journal* to Dole along with informal letters ("Dear Bob") expressing their support. One Kansas woman even sent Royal a \$10 check "to help a bit with your expenses."³⁶

Royal was grateful, but insisted that signed petitions and letters to congressmen were the best ways for the public to work for change. She returned to Washington on April 13, 1976, to testify before the Senate Finance Committee. Arguing that wives should receive credit for their work, she said, "Every husband I came in contact with declared emphatically their estate would not be as large if it had not been for the help of their wife."³⁷

In addition to her Washington testimony, Royal found an important new supporter in Nebraska. Congressman Charles Thone became another of Doris Royal's mentors and champions. Combining his previous estate tax proposals with Royal's petition concerns, he introduced estate tax reform bill HR 5362. Thone instructed his secretary to monitor the bill's progress and contact Royal any time there was a lull in its progress. Doris would then call several sympathetic neighbors, in particular Annie Knapp and Sylvia Wulf, to help her stuff, address, and stamp envelopes asking the public for additional petition

support. With nothing but typewriters for equipment, sometimes the trio sent out as many as two thousand form letters in a day.³⁸ Royal also returned to Washington every few months to meet with more congressmen. Impressed with her lobbying efforts, Thone offered her a job in his Lincoln office, but she did not accept. She was needed on the farm, and didn't want to drive that far on a daily basis.³⁹

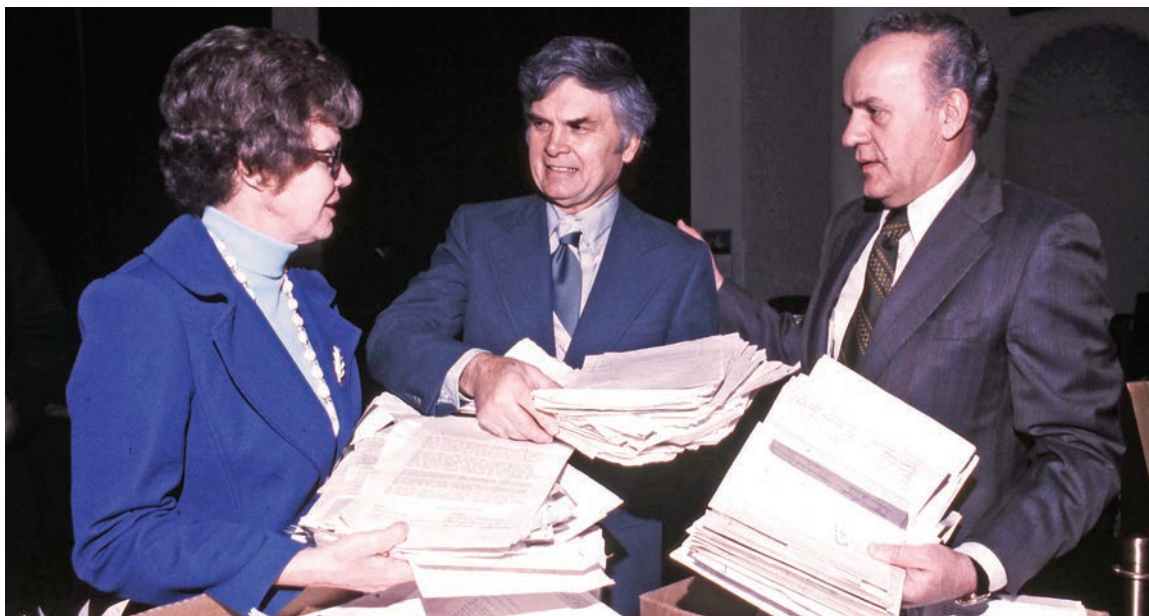
Royal did frequently drive that far, however, because she needed to keep a constant stream of letters and petitions flowing to members of Congress. She recalls that she spoke to anyone in Nebraska and surrounding states interested in estate tax reform.⁴⁰ During this time she was featured in *Farm Journal*, the *Lincoln Star*, the *Omaha World-Herald*, and *The New York Times*. Among her largest audiences were those at Chautauqua '76, sponsored by the University of Nebraska at Lincoln; Royal spoke in five different Nebraska towns for the event. Later that summer, Joann Fulcher of Farmland Industries, Inc., scheduled Royal for a speech in early September. Appropriately, she titled Royal's presentation, "One Can Be An Influence."⁴¹

Congress finally took action on the estate tax on September 16, 1976. The House passed Resolution 10612, better known as the Tax Reform Bill. But Senate approval would not be a simple matter. At that time, Massachusetts Democratic Senator Edward "Ted" Kennedy was among the most outspoken foes of changing the estate tax law. Kennedy conceded that a revision of the federal tax system was overdue, but viewed the estate tax law "as an important instrument for achieving economic and social justice in the United States" and necessary for taxing transfers of accumulated wealth.⁴²



Royal with Rep. Omar Burleson (D-TX).

Doris Royal, Rep. Al Ullman (D-OR), Chairman of the House Committee on Ways and Means, and Rep. Charles Thone (R-NE) with Royal's three boxes of petitions containing more than 130,000 signatures. In 1976 Royal encouraged *Farm Journal* readers to "put pressure on the House Ways and Means Committee" to advance Thone's bill to reform estate tax law. They did.



Kennedy's opposition to HR 10612 won favor with fellow Democratic senators John Glenn, Gary Hart, and Dick Clark, but failed to prevent Senate approval of the bill, which was then sent to President Ford for his signature.⁴³ Royal had already questioned Ford about the widow's tax at the Nebraska Farm Forum in Omaha in May 1976, and they had exchanged correspondence about it. Royal told the president that "no one can exist on a 1942 budget" and that "there was no other law that has been left outdated for such a long time."⁴⁴

Ford signed the Tax Reform Act of 1976 on October 5. A section of the law increased estate tax exemptions from \$60,000 to \$175,625.⁴⁵ The entire act was called the "biggest tax cut in the nation's history and the most radical change in economic direction since the New Deal."⁴⁶ Nebraska Senator Roman Hruska was quick to congratulate Royal on her success, but the act was not everything she and her supporters desired.⁴⁷ It still did not recognize the value of a wife's contribution; widows still had the burden of proof to show their estate participation. The act also introduced a "carryover provision" to postpone the payment of estate taxes for five years, or give heirs the option of paying taxes over a twenty-year span with an additional 4 percent interest, or over a ten-year span with 7 percent interest.⁴⁸

Furthermore, prior to the new law, estate taxes had been based on the market value at the time of an owner's demise. Now, although the exemption had been raised, the new carryover provision considered the value of an estate at the time of purchase, compared it to its current market value, and taxed the capital gains. Royal considered capital

gains taxes to be inflation taxes. The new law, she said, swapped one tax for another.⁴⁹

Royal and her supporters

now began the second phase of their campaign by demanding the repeal of the carryover provision, which was scheduled for implementation on December 31, 1979.⁵⁰ Royal approved of Senator Dole and by this time, the late Senator Hubert Humphrey's cosponsored S 112 and Senator Curtis's S 1954 bills to repeal the carryover provision.⁵¹ Royal returned to traveling, telling anyone who would listen that paying taxes on inflated estate values was bad enough, but having to pay them again at the time of a husband's death was twice too many times.⁵²

Doris and her neighbors resumed mailing form letters asking "dear friend" citizens either to write letters to their congressmen or to visit them at their Washington, DC, offices. Her form letter included a checkmarked list of congressmen needing "an extra heavy shove" in the direction of carryover repeal.⁵³ Royal even took her own advice and wrote newly elected President Jimmy Carter, arguing that the carryover burden fell on small businesses and farms and crushed the American work ethic.⁵⁴

The letter campaign and travel meant that Doris barely assisted Lloyd with farm work. But she believed it was worth her time to speak at venues such as the National Association of Commissions for Women and the Omaha Farmers Club.⁵⁵ "I think estate taxes are one of the cruelest taxes ever devised," she said in a recent interview. "People pay taxes all their lives, and when someone dies, the

government hits them one more time.” Repeatedly she asked her audiences, “Who inherits the farm?”⁵⁶

Royal’s rhetorical question was partially answered two years later, on April 2, 1980. With the impetus originally provided by the unsuccessful Dole/Humphrey S 112 bill and the insistence of Thone, Dole, Curtis, Hruska, and McGovern, the carryover tax provision was repealed when President Carter signed the Crude Oil Windfall Profit Tax Act of 1980.⁵⁷ While Royal and her supporters applauded the 180-page bill because it included a small paragraph repealing the provision, it did not abolish the widow’s tax. A spousal tax-free transfer of property, essentially a 100 percent marital deduction with no exceptions, had yet to be approved.⁵⁸

Disappointed again but energized,

Royal now entered the third phase of her campaign. She returned to public speaking and refocused her efforts on the widow’s tax itself. By May of 1981, she was asking audiences, “We call ourselves a Christian Nation, but I wonder what pagan country in the world has the elected officials reading the death notices hoping someone has died so they can balance the budget?”⁵⁹ A report from the Ninety-seventh Congress, *Impact of Federal Estate Tax Policies on Rural Women*, included in the appendices an affidavit by Royal that addressed congressional worries of revenue loss. “Death is a pretty heartless time to be worrying about collecting taxes,” she wrote.⁶⁰

That August, Congress passed and President Ronald Reagan signed the Economic Recovery Tax Act of 1981; it went into effect on January 1, 1982. Proposed by New York Republican Senator Jack Kemp and Delaware Republican Senator William Roth, the act included a provision for an unlimited marital deduction on federal estate taxes; a surviving spouse would no longer pay federal tax on the estate.⁶¹ In addition, all gifts to one’s spouse were deemed tax-free, and the overall estate tax exemption rose from \$175,625 to \$600,000. Royal declined an opportunity to be at the presidential signing ceremony; she was tired of traveling and too busy working with livestock.⁶²

Doris Royal, a woman who claimed

she was more comfortable on a tractor than in front of a microphone, had successfully challenged the federal tax code. Along with several dedicated neighbors, mentors, political supporters, and numerous individuals writing letters to their congressmen, her work between 1975 and 1981 helped reform three aspects of estate tax law. It also led to the federal government officially

acknowledging the value of a “non-working” wife’s labor contribution, surviving spouses no longer paying estate taxes, and the estate tax exemption allowance increasing to more than ten times its 1975 amount. Federal spousal estate taxes ended in 1982 but state governments retained the prerogative of levying their own taxes.⁶³ Most legislatures have subsequently repealed estate taxes in order to make their states more attractive to future retirees. Nebraska continued to levy estate taxes until 2008. Attorney Steve Vinton explained the Cornhusker state’s reluctance to repeal as a “property rich but income poor” decision.⁶⁴

Lacking fundraising monies or political donors to pay her expenses, Royal spent about \$500 for each of her eighteen trips to Washington, DC.⁶⁵ She wore the same blue pantsuit each time. She remembers several times she wanted to stop, moments when she felt she had invested too much money and time away from her family and farm, but then a letter would arrive from another widow hurt by estate taxes and Royal would recommit herself to the petition.⁶⁶ During a 1996 National History Day interview with fourteen-year-old high school student Andrea Nichols, Royal said she was not seeking to be remembered as the woman who went to Washington and fought against the estate tax. What was important was that the “widow’s tax”



Doris Royal in 2013. Author photo.

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provision didn't just apply to her; it concerned all "non-working" women with taxable estates.⁶⁷

Today, as I sit across from Doris Royal at the famous kitchen table, she appears as the same caring, opinionated, and politically savvy lady she was during the height of her campaign. She did not realize her overall role in changing history while it unfolded thirty years ago, but she did indeed prove that one person can make a difference. 🍷

NOTES

¹ Eric Whitesell, "Estate Taxation of Joint Tenancy Property Acquired by Spouses with Funds Generated from the Family Business-The 'Family Partnership' Exception to Section 2040," *William and Mary Law Review* 21, No. 1 (1979): 203.

² *Public Hearings and Panel Discussions Before the Committee on Ways and Means House of Representatives Ninety-Fourth Congress Second Session on the General Subject of Federal Estate and Gift Taxes*, Mar. 15, 16, 17, 18, 19, 22, 28, 1976 (Washington, DC: U.S. Government Printing Office, 1976), 794 (range 793-806).

³ Whitesell, 207-8.

⁴ William Stockdale interview with author, June 27, 2014. Stockdale is a taxation law attorney at Harris, Kuhn Law Firm, LLP, in Omaha, Nebraska.

⁵ Roman Hruska to Doris Royal, Apr. 18, 1975. Courtesy of Doris Royal.

⁶ Roman Hruska, RG3762.AM, S 1173, Boxes 120-A and 174.H, Nebraska State Historical Society, Lincoln, Nebraska. (Hereafter, Hruska papers)

⁷ Omar Burleson to Royal, June 6, 1975. Courtesy of Doris Royal.

⁸ Royal interview with author, Jan. 16, 2014. Royal said that in the 1940s it was possible to earn a teaching certificate in three months. After completing such a program at Wayne State College, Royal taught at Snyder School, a one-room school north of Springfield, until her children Robert and Karen were born in 1945 and 1947, respectively.

⁹ Phyllis Schlafly, "End of Widow's Tax," *Lodi (CA) News-Sentinel*, Nov. 12, 1981.

¹⁰ "Plea for Justice," unpublished essay by high school student Marla Dokken, 1978. Courtesy of Doris Royal.

¹¹ Cong. Rec., S (Feb. 24, 1976), Hruska papers. Lloyd and Doris Royal married on Dec. 23, 1944.

¹² "One Woman's Crusade to Save the Family Farm," *Farming with Amoco*, No. 6 (1976), 12.

¹³ Statement of the American Agri-Women to the Subcommittee on Estate and Gift Taxation, Senate Committee on Finance, May 1, 1981. Doris Royal, Co-Chairman Taxation Committee statement. Prior to the Revenue Act of 1916, surviving spouses were not required to furnish proof of money's worth or an actual dollar amount contribution for full inclusion of their deceased spouse's property. Whitesell, 192; S. Gene Schwarm, "Estate Tax Section 2040(c) as a Solution to Discrimination Against Surviving Joint Tenant Farm Widows," *Washington University Law Review* 59, No. 1, 227, <http://digitalcommons.law.wustl.edu/lawreview/vol59/iss1/11>

¹⁴ *Farm Journal* (January 1982), 33.

¹⁵ Mary Jeanne Adams interview with author, Sept. 29, 2013. Adams worked as a secretary in her husband Dixon Gregory Adams's law office. She remembered Doris Royal as a hardworking, committed woman who "popped in and out" of their Papillion office. Dixon wrote the Royal petition by hand and then Jeanne typed it. Dixon, who regularly did pro bono work, served as county attorney for Sarpy County, Nebraska, 1956-76.

¹⁶ Royal Petition. Courtesy of Doris Royal.

¹⁷ Royal interview with author, Apr. 6, 2013, Springfield, Nebraska; petition letter, Aug. 23, 1975. Courtesy of Doris Royal. Royal sent out 190 petition letters to members of the House Ways and Means Committee and to representatives and senators who sponsored bills against the estate tax.

¹⁸ Royal was photographed in the *Springfield Monitor* newspaper, Oct. 21, 1976, holding a copy of "To Form a More Perfect Union" with National Commission on the Observance of International Women Chairperson Elizabeth Athanasakos. Royal was appointed to the committee. It included actress Jean Stapleton and politician Bella Abzug among many other feminists.

¹⁹ *Springfield Monitor*, Oct. 21, 1976.

²⁰ Whitesell, 212.

²¹ *Ibid.*; *Public Hearing Panel Discussion Before the Committee on Ways and Means on the General Subject of Federal Estate and Gift Taxes*, 94th Cong., 2d sess., pt. 1, 823 (1976), 212.

²² *Omaha World-Herald*, Mar. 23, 1975.

²³ Eileen Wirth, *From Society Page to Front Page: Nebraska Women in Journalism* (Lincoln: University of Nebraska Press, 2013), 9; Royal interview with author, Apr. 6, 2013.

²⁴ Whitesell, 191-218.

²⁵ *Farm Journal* clipping, circa 1976. Courtesy of Doris Royal. Lane's editorial was the first of sixty-one articles to appear in *Farm Journal* between 1976 and 1982.

²⁶ President Gerald R. Ford's Address before a Joint Session of Congress Reporting on the State of the Union, Jan. 19, 1976, <http://www.ford.utexas.edu/library/speeches/760019.asp>; Royal to Ford, July 1, 1976. Courtesy of Doris Royal; Hruska papers: Memo to Senator Hruska from Garry [last name unknown], Jan. 21, 1976.

²⁷ Royal to John M. Martin Jr., Chief Counsel, Committee on Ways and Means, Feb. 28, 1976. Courtesy of Doris Royal.

²⁸ Doris Royal's diary showed she testified at "House Ways & Means Comm" and presented petitions.

²⁹ *Public Hearings and Panel Discussions Before the Committee on Ways and Means*.

³⁰ *Ibid.*, 795.

³¹ Martin to Royal, Mar. 9, 1976. Courtesy of Doris Royal.

³² Royal interview with author, Sept. 29, 2013.

³³ "Two farm women: the idea, the struggle...the victory?," undated, unlabeled clipping. Courtesy of Doris Royal.

³⁴ George McGovern to Royal, Feb. 26, 1976. Courtesy of Doris Royal.

³⁵ Bob Dole to Royal, Apr. 20, 1976, in Robert J. Dole Senate Papers-Press Releases, 1961-1969, Series 15, 1976, Box 1, Folder 53, Robert J. Dole Institute, Lawrence, Kansas: Dole Urges Swift Action on Estate Tax Relief, Estate Tax, 1976.

³⁶ George Nellans to Bob Dole, Apr. 2, 1976. Permission to author granted in an interview on July 12, 2013, with Gregg Ankenman, grandson to deceased Everett Ankenman and Muriel Davis, sister of Everett Ankenman. Robert J. Dole Senate Papers-Constituent Relations, 1969-1996, Series 4 Issue Mail, 1967-1996, Box 307, Folder 7, Estate Tax, 1976; Helen Slyter to Dole, Apr. 20, 1976. Permission to print the letter was granted to the author during a July 10, 2013, interview with David Slyter, son of deceased Helen Slyter; Mrs. Harry Slyter to Royal, June 16, 1976. Courtesy of Doris Royal.

³⁷ United States Senate Committee on Finance, Apr. 13, 1976, transcripts. Courtesy of Doris Royal.

³⁸ Royal interview with author, Sept. 29, 2013. Annie Knapp was a neighboring farm wife and Sylvia Wulf, who did most of the typing, worked at an Omaha business. Royal says she could not have done the petition without their aid. The petitions were complicated to catalogue. Doris worried someone would say their name had been added to a petition when they had not signed, so she and her helpers numbered every petition with the signer's address as well.

³⁹ Charles Thone to Royal, June 30, 1975. Courtesy of Doris Royal. Royal interview with author, Apr. 6, 2013.

⁴⁰ 1976 Coop Family Conference program, July 30, 1976. Courtesy of Doris Royal.

⁴¹ Barbara A. Boettcher, Program Development Specialist, Women's Programs, to Royal, Mar. 19, 1976. Courtesy of Doris Royal. Joann Fulcher to Royal, Sept. 29, 1976.

⁴² Testimony of Senator Edward M. Kennedy, Senate Committee on Finance Hearings on Estate and Gift Tax Reform, May 17, 1976. Courtesy of Doris Royal. Kennedy to Royal, Apr. 26, 1976. Royal contacted Kennedy to arrange a meeting but Kennedy declined, stating his Senate and Massachusetts commitments and responsibilities made it impossible. Courtesy of Doris Royal.

⁴³ H.R. 10612 (94th Cong.), Tax Reform Act, www.govtrack.us.

⁴⁴ Royal to Ford, July 1, 1976; Farm Forum invitation. Courtesy of Doris Royal.

⁴⁵ John L. Adams, "Fairer to farms—but are they fair enough?" *Nebraska Farmer*, Aug. 1, 1981, 17-21.

⁴⁶ Land Palmer, "How Farmers Led the Tax Revolt," *Farm Journal* (September 1976), 24-27.

⁴⁷ Hruska to Royal, Sept. 22, 1976. Courtesy of Doris Royal.

⁴⁸ *New York Times*, Feb. 15, 1976; *The Commercial Appeal* (Memphis, TN), Feb. 19, 1976.

⁴⁹ "Carryover Basis: Why you should support its repeal," undated clipping. Courtesy of Doris Royal.

⁵⁰ Estate Tax Laws Memo, unpublished. Courtesy of Doris Royal.

⁵¹ A summary of the bill is available at <http://beta.congress.gov/bill/96th-congress/senate-bill/112>.

⁵² Dole to Royal, Apr. 11, 1979. Courtesy of Doris Royal.

⁵³ Royal letter campaign, Mar. 26, 1979. The checkmarked congressmen included House Ways and Means Committee Chairman Al Ullman.

⁵⁴ Royal to President Jimmy Carter, Apr. 12, 1979. Courtesy of Doris Royal.

⁵⁵ Jean O'Hara, Nebraska Commission on the Status of Women, to Royal, June 7, 1977; D. M. Murphy to Royal, Dec. 30, 1977. Both courtesy of Doris Royal.

⁵⁶ Royal interview with author, Sept. 22, 2013; program for Master Dealer Convention Central Region Conference, January 1980, Granville, Illinois. Courtesy of Doris Royal.

⁵⁷ The Crude Oil Windfall Act of 1980, <https://archive.org/stream/generalexplanati00jcs181#page/n11/mode/2up>, p. 156.

⁵⁸ Laura Lane, "One battle won and three to fight," *Farm Journal* (June/July 1980), 54. Courtesy of Doris Royal.

⁵⁹ "Short Testimony," unpublished speech, May 1, 1981. Courtesy of Doris Royal.

⁶⁰ *Impact of Federal Estate Tax Policies, Hearing before the Special Committee on Aging*, U.S. Senate, 97th Cong., Washington, DC, Feb. 4, 1981, 48-49.

⁶¹ Schlafly, "End of Widow's Tax."

⁶² *Lincoln Star*, Dec. 28, 1981; U.S. Senate Committee on Finance testimony, Apr. 6, 1976, at 10 a.m., Public Hearing on Tax Revision, Extension of Expiring Tax Cut Provisions. Private copy of testimony sent to Royal from Bruce Anderson, Senate Committee on Finance, Room 2227, Dirksen Senate Office Building, Washington, DC; Royal interview with author, Aug. 8, 2013.

⁶³ Nebraska Senator John Wightman interview with author, Jan. 20, 2014. Today, there is a federal estate tax exemption of \$5 million per decedent.

⁶⁴ Steve Vinton interview with author, Jan. 17, 2014. Vinton is a partner at Bacon & Vinton, LLC, in Gothenburg, Nebraska. Nebraska repealed its estate tax in 2008, but it retains an inheritance tax. The revenues from the latter go directly into Nebraska county cash reserves. Inheritance taxes are levied on the beneficiaries and are based on the size of the bequest; estate taxes are levied on the estate itself and are based on the size of the estate. According to Vinton, Nebraska residents still pay an inheritance tax, with lineal descendants (children, grandchildren, etc.) paying 1 percent per beneficiary. See "Title 316 – Nebraska Department of Revenue Chapter 17 – Inheritance Tax," <http://www.revenue.nebraska.gov/legal/regs/inherit.html>.

⁶⁵ Royal interview with author, Apr. 6, 2013.

⁶⁶ *Ibid.* In 1980 Royal earned the Ak-Sar-Ben Agricultural Achievement Award and an honorary doctorate of Humane Letters from the College of St. Mary. She was especially proud of awards; it was the first time a woman had received either honor. In 1981, Royal was awarded the American Agriculture Editors' Association Distinguished Service Award for her estate tax reform achievement.

⁶⁷ Andrea Nichols interview, May 22, 2013.