

GENERATION SKIPPING RATES & EXEMPTIONS

Year	GST Exemption
1997-1998	\$1,000,000
1999	\$1,010,000
2000	\$1,030,000
2001	\$1,060,000
2002	\$1,100,000
2003	\$1,120,000
2004-2005	\$1,500,000
2006-2008	\$2,000,000
2009	\$3,500,000
2010	No generation skipping tax
2011+	\$1,000,000 indexed for inflation

Year	GST Tax Rate
1986-2001	55%
2002	50%
2003	49%
2004	48%
2005	47%
2006	46%
2007-2009	45%
2010	No generation skipping tax
2011+	55%

(Information obtained from the IRS)