



CAN YOU GIVE ME AN EXAMPLE OF THE GRAT TAX CALCULATIONS?

Example of \$1,000,000 GRAT established when IRS interest rate is 4.4%, assuming total annual investment return of 10%. NOTE: The IRS interest "hurdle" rate is set monthly by the IRS.

Term of GRAT (in years)	Annual Annuity Payment Made to Donor (Assuming 4.4% IRS Rate)	"Tax Free" Gift to Beneficiaries at End of Term (Assuming 10% Total Return)
2	\$533,248	\$90,180
3	\$363,082	\$129,200
5	\$227,159	\$223,682
10	\$125,758	\$589,490
15	\$92,474	\$1,239,107
20	\$76,211	\$2,362,498