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STEVEN G. SIEGEL

GENERATION-SKIPPING TRANSFER TAX: A COMPREHENSIVE REVIEW

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STEVEN G. SIEGEL is president of The Siegel Group, Morristown, New Jersey, a national consulting firm providing tax and estate planning advice to individuals and businesses. Mr. Siegel holds a BS from Georgetown University, a JD from Harvard Law School and an LLM in Taxation from New York University. He is the author of several books, including *The Estate Planning Course Book*. Mr. Siegel is a nationally-recognized writer and speaker who has lectured extensively throughout the United States on tax, business and estate planning topics.

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- ✓ **Introduction**
- ✓ **Overview**
 - 2010 opportunities
 - history
- ✓ **Key GST Definitions And Concepts**
 - generation assignment
 - skip person
 - interest
 - trust
- ✓ **Transfers Subject To The GST Tax**
 - direct skip
 - taxable termination
 - taxable distribution
- ✓ **How The GST Tax Is Determined**
- ✓ **The GST Tax Exclusions And Exemptions**
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 - The Direct Skip
 - The Taxable Termination
 - The Taxable Distribution
- How is the GST Tax Determined?
 - Valuation of Property Transferred
 - Calculation and Payment of the Tax
- The GST Tax Exclusions and Exemptions
- Grandfathered Trusts Exempt from GST Tax and Permitted Modifications
- GST Planning Issues
 - General Considerations - Estate Sizes
 - Uncertain Exemption Amount; Flexible Planning
 - Avoiding Liability for the Tax
 - The Reverse QTIP Election
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