



Fein, Such, Kahn & Shepard, P.C.

C O U N S E L L O R S   A T   L A W

## **5 Reasons to Think About Making Gifts in 2010**

September 10, 2010 by [Deirdre Wheatley-Liss](#)



I came across this great summary of 5 reasons to consider making gifts in 2010 by [Marilyn J. Maag](#) through [Lexis Nexis Estate Practice & Elder Law Community](#) (I follow them on [Twitter](#)).

1. **Changes in tax rates** - the gift tax rate is scheduled to go up from 35% to 60% in 2011 unless Congress acts
2. **Low asset values** - particularly for real estate and family businesses
3. **Low applicable federal interest rates** - make techniques such as Grantor Retained Annuity Trusts (GRAT) more successful
4. **Restrictions on Intra-Family Transfers** - may become law next year
5. **Valuation Discounts** - may be going away

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