

Grantor Retained Annuity Trust for a Long Term (Long Term GRAT)

Date GRAT Created:	2020-08-17
Initial Fair Market Value:	\$1,000,000.00
Term of Years:	100
Assumed Investment Yield for Trust:	1.34%
Projected Years to Death:	20
Projected §7520 Rate at Death:	4.0%
Projected Death Tax Rate:	40.00%
<input type="checkbox"/> Show Future Value Projection?	

Calculation Results

Optimized Annuity Calculation	
§7520 Rate at GRAT Creation:	0.4%
Base Annuity Factor:	82.28623
Optimized Payout Rate:	1.21527%
Annual Annuity Payment:	\$12,152.70
Present Value of Remainder: (Taxable Gift)	\$0.13
Inclusion Calculation	
Value of Capitalized Annuity:	\$303,818
Projected Value of Trust:	\$1,028,392
Value Included in Estate:	\$303,818
Value Excluded from Estate:	\$724,575
Percentage of Trust Included:	29.543%
Percentage of Trust Excluded:	70.457%
Death Tax(es) Saved:	\$289,830