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A skip person is an individual, transfers to whom are subject to the generation skipping transfer tax.

An individual is considered a skip person if one of the following is true:

1. The individual is a direct lineal descendent of the donor and is 2 or more generations younger than the donor (i.e., a grandchild or great grandchild).
2. The individual is *not* a direct lineal descendent of the donor, but is more than 37.5 years younger than the donor.

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