

Estate and Trust Income Tax Rates

If Taxable Income Is Over	But Not Over	The Tax Is	Plus	Of the Amount Over
\$ 0	\$ 2,600	\$ 0	10%	\$ 0
2,600	9,450	260.00	24%	2,600
9,450	12,950	1,904.00	35%	9,450
12,950		3,129.00	37%	12,950

Personal Exemption Deduction:

Estates:	\$600
Simple Trusts (those that distribute all income):	300
Complex Trusts (those that accumulate income):	100

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