

2020 Federal Income Tax Rates for Estates and Trusts

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