

Tax Brackets

Married, filing jointly

\$0 - \$18,550	10.0%
\$18,551 - \$75,300	15.0%
\$75,901 - \$231,450	28.0%
\$231,451 - \$413,350	33.0%
\$413,351 - \$466,950	35.0%
Over \$466,950	39.6%

Single

\$0 - \$9,275	10.0%
\$9,276 - \$37,650	15.0%
\$37,651 - \$91,150	25.0%
\$91,151 - \$190,150	28.0%
\$190,151 - \$413,350	33.0%
\$413,351 - \$415,050	35.0%
Over \$415,050	39.6%

Married, filing separately

\$0 - \$9,275	10.0%
\$9,276 - \$37,650	15.0%
\$37,651 - \$75,950	25.0%
\$75,951 - \$115,725	28.0%
\$115,726 - \$206,675	33.0%
\$206,676 - \$233,475	35.0%
Over \$233,475	39.6%

Head of household

\$0 - \$13,250	10.0%
\$13,251 - \$50,400	15.0%
\$50,401 - \$130,150	25.0%
\$130,151 - \$210,800	28.0%
\$210,801 - \$413,350	33.0%
\$413,351 - \$441,000	35.0%
Over \$441,000	39.6%

Estates & Trusts

\$0 - \$2,550	15.0%
\$2,551 - \$5,950	25.0%
\$5,951 - \$9,050	28.0%

Tax Brackets (cont)

9,051 - \$12,400	33.0%
Over \$12,400	39.6%

Education

Coverdell

Contribution	\$2,000
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Estate Tax

Transfer tax rate (Max)	40%
Estate tax exemption	\$5,450,000

Long-term capital gains

0% - 15% tax brackets	0%
>15% < 39.6% tax brackets	15%
39.6% tax bracket	20%
Capital gains on collectibles	28%

