

MARGINAL TAX BRACKETS FOR DECEDENT ESTATES & TRUSTS

TAX RATE	2015	2016
15%	2,500	2,550
25%	5,900	5,950
28%	9,050	9,050
33%	12,300	12,400
39.6%	Over 12,300	Over 12,400

Note: The 10% tax bracket that applies to individuals does not apply to estates and trusts.

2017
2,550
6,000
9,150
12,400
Over 12,500