

¶ 1106. Income tax rates for trusts and estates.

The income tax on trusts and decedent's estates is imposed at graduated rates on their taxable income. (Code Sec. 1(e)) For capital gains rates, see ¶ 2600.

The rates for 2008 are:

If taxable income is: -----	The tax is: -----
Not over \$2,200	15% of taxable income
Over \$2,200 but not over \$5,150	\$330.00 plus 25% of the excess over \$2,200
Over \$5,150 but not over \$7,850	\$1,067.50 plus 28% of the excess over \$5,150
Over \$7,850 but not over \$10,700	\$1,823.50 plus 33% of the excess over \$7,850
Over \$10,700	\$2,764.00 plus 35% of the excess over \$10,700

The rates for 2009 are:

If taxable income is: -----	The tax is: -----
Not over \$2,300	15% of taxable income
Over \$2,300 but not over \$5,350	\$345.00 plus 25% of the excess over \$2,300
Over \$5,350 but not over \$8,200	\$1,107.50 plus 28% of the excess over \$5,350
Over \$8,200 but not over \$11,150	\$1,905.50 plus 33% of the excess over \$8,200
Over \$11,150	\$2,879.00 plus 35% of the excess over \$11,150