

HAMBLIN & ASSOCIATES, INC.

TAX SPECIALISTS

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ESTATES & NON GRANTOR TRUST TAX RATES FOR 2009

FEDERAL

\$0	\$2,300	\$0.00	15%	\$0.
\$2,300	\$5,350	\$345.00	25%	\$2,300
\$5,350	\$8,200	\$1,107.50	28%	\$5,350
\$8,200	\$11,150	\$1,905.50	33%	\$8,200
\$11,150	AND OVER	\$2,879.00	35%	\$11,150

UNIFIED TAX RATES FOR 2009

THE UNIFIED RATE SCHEDULE APPLIES TO ESTATES OF DECEDENTS

DYING AND GIFTS MADE IN 2009

FEDERAL

TAXABLE INCOME OVER	BUT NOT OVER	PAY	% RATE OF TAX ON EXCESS OVER AMT IN COLUMN A
\$0.00	\$10,000	\$0	18%
\$10,000	\$20,000	\$1,800	20%
\$20,000	\$40,000	\$3,800	22%
\$40,000	\$60,000	\$8,200	24%
\$60,000	\$80,000	\$13,000	26%
\$80,000	\$100,000	\$18,200	28%
\$100,000	\$150,000	\$23,800	30%
\$150,000	\$250,000	\$38,800	32%
\$250,000	\$500,000	\$70,800	34%
\$500,000	\$750,000	\$155,800	37%
\$750,000	\$1,000,000	\$248,300	39%
\$1,000,000	\$1,250,000	\$345,800	41%
\$1,250,000	\$1,500,000	\$448,300	43%
\$1,500,000	\$2,000,000	\$555,800	45%
\$2,000,000	\$3,500,000	\$780,800	45%