

2025 Annual Limits

RETIREMENT PLANS		2025 MEDICARE P	ART B PREMIUM RA	TES	
Elective deferrals 401(k), 403(b), 457, and SARSEPs	\$23,500	YOU PAY		If your 2023 income was:	
Catch-up contribution (age 50 or older)	\$7,500	Premium	PART D Surcharge	Single	Married Couple
Catch-up contribution (age 60, 61, 62, 63)	\$11,250	\$185.00 not Hold		\$106,000 or less	\$212,000 or less
		\$259.00	\$13.70		\$212,001-\$266,000
Defined contribution (§415(c)(1)(A))	\$70,000	\$370.00	\$35.30		\$266,001-\$334,000
Defined benefit (§415(b)(1)(A))	\$280,000	\$480.90	\$57.00		\$334,001-\$400,000
	446 500	\$591.90	\$78.60		\$400,001-\$750,000
SIMPLE plan	\$16,500	\$628.90	\$85.80	Above \$500,000	Above \$750,000
SIMPLE catch-up contribution (age 50 or older)	\$3,500	YOU PAY	PART D Surcharge	•	filed separately and
SIMPLE catch-up contribution (age 60, 61, 62, 63)	\$5,250	¢105.00			income was:
Maximum includible compensation	\$350,000	\$185.00 \$591.90	\$78.60		00 or less -\$394,000
Highly compensated employee	ŞSSU,000	\$628.90	\$78.80		-3394,000 3394,000
Lookback to 2024	\$155,000	<i>Q020.50</i>	905.00	7,0076 -	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Lookback to 2025	\$160,000	ADDITIONAL MED	ICARE TAX		
Key employee (top-heavy plan)	> \$230,000		dicare tax is applied a	at a rate of 0.9%	
SEP participation limit	\$750	Filing Status			Threshold Amount
	0015	Married Filing Join			\$250,000
IRA or Roth IRA contribution limit	\$7,000	Married Filing Sep			\$125,000
IRA or Roth IRA catch-up (age 50 or older)	\$1,000		usehold, or Qualifyin	g Widow(er)	\$200,000
ind of Notif ind catch up (age 50 of older)	Ş1,000		discribid, of Qualityin	g widow(ci)	\$200,000
IRA deduction phaseout for active participants		HEALTH SAVINGS			
Single	\$79,000-\$89,000	Minimum Deduct			
Married Filing Jointly	\$126,000-\$146,000	Single			\$1,650
Married Filing Separately	\$0-\$10,000 \$0-\$10,000	Family			\$3,300
Non-active participant married to active participant	\$236,000-\$246,000	Maximum Out-of	Pocket Amount		<i>93,300</i>
	\$230,000 \$240,000	Single	Tocket Amount		\$8,300
Roth IRA phaseout		Family			\$16,600
Single & Head of Household	\$150,000-\$165,000		ntribution Maximum		<i> </i>
Married Filing Jointly	\$236,000-\$246,000	Single			\$4,300
Married Filing Separately	\$0-\$10,000	Family			\$8,550
		,	oution (age 55 or olde	er)	\$1,000
SOCIAL SECURITY		·			
Social Security Wage Base	\$176,100	EDUCATION PHAS	EOUTS		
FICA Tax Rate - Employee ¹	7.65%	EE Bonds for Educ	ation - Exclusion Pha	seout	
SECA Tax Rate - Self employed	15.3%	Single			\$99,500-\$114,500
Earnings Limitation:		Married Filing Jo	bintly		\$149,250-\$179,250
Below FRA (\$1 for \$2)	\$23,400	Coverdell Educati	on Savings Accounts	(\$2,000 limit) Phased	out
Year individual reaches FRA (\$1 for \$3)	\$62,160	Single			\$95,000-\$110,000
(Applies only to earnings for months prior to attaining FRA)		Married Filing Jo	bintly		\$190,000-\$220,000
Social Security cost-of-living adjustment	2.5%	Lifetime Learning	Credit - maximum of	\$2,000	
Quarter of coverage	\$1,810	20% of qualified	expenses up to \$10,	000	
Maximum benefit: worker retiring at FRA	\$4,018				
5	φ1,010	Single	- F F , -,		\$80,000-\$90,000
Estimated average monthly benefit	\$1,976	Single Married Filing Jo			\$80,000-\$90,000 \$160,000-\$180,000
		Married Filing Jo			
		Married Filing Jo American Opport	pintly unity Tax Credit - ma		\$160,000-\$180,000
Estimated average monthly benefit		Married Filing Jo American Opport	pintly unity Tax Credit - ma	ximum of \$2,500	\$160,000-\$180,000
Estimated average monthly benefit SOCIAL SECURITY FULL RETIREMENT AGE (FRA)	\$1,976	Married Filing Jo American Opport 100% up to \$2,0	bintly u nity Tax Credit - ma 100 of qualified exper	ximum of \$2,500 ses + 25% on next \$2	\$160,000-\$180,000 ,000
Estimated average monthly benefit SOCIAL SECURITY FULL RETIREMENT AGE (FRA) Year of Birth	\$1,976 Social Security FRA	Married Filing Jo American Opport 100% up to \$2,0 Single Married Filing Jo	bintly u nity Tax Credit - ma 100 of qualified exper	ximum of \$2,500 ses + 25% on next \$2	\$160,000-\$180,000 ,000 \$80,000-\$90,000
Estimated average monthly benefit SOCIAL SECURITY FULL RETIREMENT AGE (FRA) Year of Birth 1943-1954	\$1,976 Social Security FRA 66	Married Filing Jo American Opport 100% up to \$2,0 Single Married Filing Jo	pintly unity Tax Credit - ma 100 of qualified expen pintly	ximum of \$2,500 ses + 25% on next \$2	\$160,000-\$180,000 ,000 \$80,000-\$90,000
Estimated average monthly benefit SOCIAL SECURITY FULL RETIREMENT AGE (FRA) Year of Birth 1943-1954 1955	\$1,976 Social Security FRA 66 66 and 2 months	Married Filing Jo American Opport 100% up to \$2,0 Single Married Filing Jo Education Loan In	bintly unity Tax Credit - ma 100 of qualified expen bintly terest Deduction (\$2	ximum of \$2,500 ses + 25% on next \$2	\$160,000-\$180,000 ,000 \$80,000-\$90,000 \$160,000-\$180,000
Estimated average monthly benefit SOCIAL SECURITY FULL RETIREMENT AGE (FRA) Year of Birth 1943-1954 1955 1956	\$1,976 Social Security FRA 66 66 and 2 months 66 and 4 months	Married Filing Jo American Opport 100% up to \$2,0 Single Married Filing Jo Education Loan In Single	bintly unity Tax Credit - ma 100 of qualified expen bintly terest Deduction (\$2	ximum of \$2,500 ses + 25% on next \$2	\$160,000-\$180,000 ,000 \$80,000-\$90,000 \$160,000-\$180,000 \$85,000-\$100,000
Estimated average monthly benefit SOCIAL SECURITY FULL RETIREMENT AGE (FRA) Year of Birth 1943-1954 1955 1956 1957	\$1,976 Social Security FRA 66 66 and 2 months 66 and 4 months 66 and 6 months	Married Filing Jo American Opport 100% up to \$2,0 Single Married Filing Jo Education Loan In Single	bintly unity Tax Credit - ma 100 of qualified expen bintly terest Deduction (\$2	ximum of \$2,500 ses + 25% on next \$2	\$160,000-\$180,000 ,000 \$80,000-\$90,000 \$160,000-\$180,000 \$85,000-\$100,000
Estimated average monthly benefit SOCIAL SECURITY FULL RETIREMENT AGE (FRA) Year of Birth 1943-1954 1955 1956 1957 1958	\$1,976 Social Security FRA 66 66 and 2 months 66 and 4 months 66 and 6 months 66 and 8 months	Married Filing Jo American Opport 100% up to \$2,0 Single Married Filing Jo Education Loan In Single Married Filing Jo	bintly unity Tax Credit - ma 100 of qualified expen bintly terest Deduction (\$2	ximum of \$2,500 ses + 25% on next \$2 ,500 limit) Phaseout	\$160,000-\$180,000 ,000 \$80,000-\$90,000 \$160,000-\$180,000 \$85,000-\$100,000
Estimated average monthly benefit SOCIAL SECURITY FULL RETIREMENT AGE (FRA) Year of Birth 1943-1954 1955 1956 1957 1958 1959	\$1,976 Social Security FRA 66 66 and 2 months 66 and 4 months 66 and 6 months 66 and 8 months 66 and 10 months	Married Filing Jo American Opport 100% up to \$2,0 Single Married Filing Jo Education Loan In Single Married Filing Jo FOOTNOTES: 1. The FICA tax rate	bintly unity Tax Credit - ma 100 of qualified expen bintly terest Deduction (\$2 bintly is comprised of two so	ximum of \$2,500 ses + 25% on next \$2 ,500 limit) Phaseout	\$160,000-\$180,000 ,000 \$80,000-\$90,000 \$160,000-\$180,000 \$85,000-\$100,000 \$170,000-\$200,000
Estimated average monthly benefit SOCIAL SECURITY FULL RETIREMENT AGE (FRA) Year of Birth 1943-1954 1955 1956 1957 1958 1959	\$1,976 Social Security FRA 66 66 and 2 months 66 and 4 months 66 and 6 months 66 and 8 months 66 and 10 months	Married Filing Jo American Opport 100% up to \$2,0 Single Married Filing Jo Education Loan In Single Married Filing Jo FOOTNOTES: 1. The FICA tax rate (1) Employer por	bintly unity Tax Credit - ma 100 of qualified expen bintly terest Deduction (\$2 bintly is comprised of two so	ximum of \$2,500 ses + 25% on next \$2 ,500 limit) Phaseout eparate payroll taxes: e, Survivors, & Disabili	\$160,000-\$180,000 ,000 \$80,000-\$90,000 \$160,000-\$180,000 \$85,000-\$100,000 \$170,000-\$200,000
Estimated average monthly benefit SOCIAL SECURITY FULL RETIREMENT AGE (FRA) Year of Birth 1943-1954 1955 1956 1957 1958 1959 1960 and later	\$1,976 Social Security FRA 66 66 and 2 months 66 and 4 months 66 and 6 months 66 and 8 months 66 and 10 months	Married Filing Jo American Opport 100% up to \$2,0 Single Married Filing Jo Education Loan In Single Married Filing Jo FOOTNOTES: 1. The FICA tax rate (1) Employer por (OASDI), and 1	bintly unity Tax Credit - ma 100 of qualified expen bintly terest Deduction (\$2 bintly is comprised of two set tion - 6.20% for Old-Ag	ximum of \$2,500 ses + 25% on next \$2 ,500 limit) Phaseout eparate payroll taxes: ;e, Survivors, & Disabili rance (HI)	\$160,000-\$180,000 ,000 \$80,000-\$90,000 \$160,000-\$180,000 \$85,000-\$100,000 \$170,000-\$200,000
Estimated average monthly benefit SOCIAL SECURITY FULL RETIREMENT AGE (FRA) Year of Birth 1943-1954 1955 1956 1957 1958 1959 1960 and later ESTATE & GIFT TAX	\$1,976 Social Security FRA 66 66 and 2 months 66 and 4 months 66 and 6 months 66 and 8 months 66 and 10 months 67	Married Filing Jo American Opport 100% up to \$2,0 Single Married Filing Jo Education Loan In Single Married Filing Jo FOOTNOTES: 1. The FICA tax rate (1) Employer por (OASDI), and 1 (2) Employee por	bintly unity Tax Credit - ma 100 of qualified expen- bintly terest Deduction (\$2 bintly is comprised of two so tion - 6.20% for Old-Ag 45% for Hospital Insu tion - 6.20% for OASDI	ximum of \$2,500 ses + 25% on next \$2 ,500 limit) Phaseout eparate payroll taxes: ;e, Survivors, & Disabili rance (HI)	\$160,000-\$180,000 ,000 \$80,000-\$90,000 \$160,000-\$180,000 \$85,000-\$100,000 \$170,000-\$200,000 ty Insurance
Estimated average monthly benefit SOCIAL SECURITY FULL RETIREMENT AGE (FRA) Year of Birth 1943-1954 1955 1956 1957 1958 1959 1960 and later ESTATE & GIFT TAX Annual gift exclusion	\$1,976 Social Security FRA 66 66 and 2 months 66 and 4 months 66 and 6 months 66 and 8 months 66 and 10 months 67 \$19,000	Married Filing Jo American Opport 100% up to \$2,0 Single Married Filing Jo Education Loan In Single Married Filing Jo FOOTNOTES: 1. The FICA tax rate (1) Employer por (OASDI), and 1 (2) Employee por For self-emplo	bintly unity Tax Credit - ma 100 of qualified expen- bintly terest Deduction (\$2 bintly is comprised of two so tion - 6.20% for Old-Ag 45% for Hospital Insu tion - 6.20% for OASDI yeds, the SECA is 12.44	ximum of \$2,500 ses + 25% on next \$2 ,500 limit) Phaseout eparate payroll taxes: e, Survivors, & Disabili rance (HI) and 1.45% for HI.	\$160,000-\$180,000 ,000 \$80,000-\$90,000 \$160,000-\$180,000 \$85,000-\$100,000 \$170,000-\$200,000 ty Insurance % for HI
Estimated average monthly benefit SOCIAL SECURITY FULL RETIREMENT AGE (FRA) Year of Birth 1943-1954 1955 1956 1957 1958 1959 1960 and later ESTATE & GIFT TAX Annual gift exclusion Estate & gift tax basic exclusion	\$1,976 Social Security FRA 66 66 and 2 months 66 and 4 months 66 and 6 months 66 and 8 months 66 and 10 months 67 \$19,000 \$13,990,000	Married Filing Jo American Opport 100% up to \$2,0 Single Married Filing Jo Education Loan In Single Married Filing Jo FOOTNOTES: 1. The FICA tax rate (1) Employer por (OASDI), and 1 (2) Employee por For self-emplo	bintly unity Tax Credit - ma 100 of qualified expen- bintly terest Deduction (\$2 bintly is comprised of two so tion - 6.20% for Old-Ag 45% for Hospital Insu tion - 6.20% for OASDI yeds, the SECA is 12.44	ximum of \$2,500 ises + 25% on next \$2 ,500 limit) Phaseout eparate payroll taxes: e, Survivors, & Disabili rance (HI) and 1.45% for HI. 0% for OASDI and 2.90	\$160,000-\$180,000 ,000 \$80,000-\$90,000 \$160,000-\$180,000 \$85,000-\$100,000 \$170,000-\$200,000 ty Insurance % for HI

\$0 \$23,850 10% of taxable income Child Tax Credit \$23,850 \$96,950 \$2,385 12% \$23,850 \$96,950 \$206,700 \$11,157 22% \$96,950 \$206,700 \$334,600 \$35,302 24% \$206,700 \$394,600 \$501,050 \$80,398 32% \$394,600 \$501,050 \$751,600 \$114,462 35% \$501,050 \$751,600 \$202,155 37% \$751,600 \$751,600 \$202,155 37% \$751,600 MARRIED INDIVIDUALS FILING SEPARATE RETURNS Married Filing Jointly \$0 \$11,925 \$48,475 \$1,193 12% \$11,925	
SINGLE TAXPAYERS (other than surviving spouses & heads of households) Married Filing Jointly \$0 \$11,925 10% of taxable income Married Filing Jointly \$11,925 \$48,475 \$11,933 12% \$11,925 \$48,475 \$103,350 \$17,551 24% \$103,350 \$197,300 \$250,525 \$40,199 32% \$197,300 \$250,525 \$626,350 \$57,7231 35% \$250,525 \$626,350 \$188,770 37% \$626,350 \$107,000 \$10% of taxable income of \$15,000 of \$15,000 \$103,350 \$17,700 10% of taxable income Single \$103,350 \$17,000 \$17,42 22% \$64,850 \$103,350 \$197,300 \$15,912 24% \$103,350 \$103,350 \$197,300 \$15,912 24% \$103,350 \$107,300 \$250,500 \$38,460 32% \$197,300 \$250,500 \$626,350 \$187,032 37% \$250,500	\$30,000 \$22,500 \$15,000 \$1,350 reater of \$1,350 andard deduction \$2,000 \$1,600
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\$626,350 \$187,032 37% \$626,350 Maximum MARRIED INDIVIDUALS (& surviving spouses) FILING JOINT RETURNS Phaseout \$ \$0 \$23,850 \$06,950 \$2,385 12% \$23,850 Child Tax Credit \$0 \$23,850 \$96,950 \$2,385 12% \$23,850 Dependent Under Age 17 \$206,700 \$11,157 22% \$96,950 Refundable (additional child tax credit) Other Dependents \$206,700 \$394,600 \$35,302 24% \$206,700 Refundable (additional child tax credit) Other Dependents \$394,600 \$501,050 \$80,398 32% \$394,600 S00 (\$50 for every \$1,000 over) Single \$501,050 \$751,600 \$114,462 35% \$501,050 Single Married Filing Jointly \$751,600 \$202,155 37% \$751,600 Married Filing Jointly Married Filing Jointly \$0 \$11,925 \$48,475 \$1,193 12% \$11,925 ALTERNATIVE MINIMUM TAX (AMT) \$11,925 \$48,475 \$1,193 12% \$11,925 \$11,925 \$21,925 <td>\$3,130,000</td>	\$3,130,000
MARRIED INDIVIDUALS (& surviving spouses) FILING JOINT RETURNS Phaseout \$ \$0 \$23,850 10% of taxable income Child Tax Credit \$23,850 \$96,950 \$2,385 12% \$23,850 Dependent Under Age 17 \$206,700 \$11,157 22% \$96,950 Refundable (additional child tax credit) Other Dependents \$206,700 \$394,600 \$35,302 24% \$206,700 Other Dependents \$394,600 \$501,050 \$80,398 32% \$394,600 Phaseout (\$50 for every \$1,000 over) Single \$501,050 \$751,600 \$114,462 35% \$501,050 Single Married Filing Jointly \$751,600 \$202,155 37% \$751,600 Married Filing Jointly \$0 \$11,925 10% of taxable income ALTERNATIVE MINIMUM TAX (AMT) \$11,925 \$48,475 \$1,193 12% \$11,925 Exemption	
\$0 \$23,850 10% of taxable income Child Tax Credit \$23,850 \$96,950 \$2,385 12% \$23,850 Dependent Under Age 17 \$96,950 \$206,700 \$11,157 22% \$96,950 Refundable (additional child tax credit) \$206,700 \$394,600 \$35,302 24% \$206,700 Other Dependent Under Age 17 \$394,600 \$501,050 \$80,398 32% \$394,600 Other Dependents \$501,050 \$751,600 \$114,462 35% \$501,050 Single \$751,600 \$202,155 37% \$751,600 Married Filing Jointly Single \$0 \$11,925 10% of taxable income ALTERNATIVE MINIMUM TAX (AMT) \$11,925 \$48,475 \$1,193 12% \$11,925	\$17,280
\$0 \$23,850 10% of taxable income Child Tax Credit \$23,850 \$96,950 \$2,385 12% \$23,850 Dependent Under Age 17 \$96,950 \$206,700 \$11,157 22% \$96,950 Refundable (additional child tax credit) \$206,700 \$394,600 \$35,302 24% \$206,700 Other Dependent Under Age 17 \$394,600 \$501,050 \$80,398 32% \$394,600 Phaseout (\$50 for every \$1,000 over) \$501,050 \$751,600 \$114,462 35% \$501,050 Single \$751,600 \$202,155 37% \$751,600 Married Filing Jointly MARRIED INDIVIDUALS FILING SEPARATE RETURNS \$0 \$11,925 10% of taxable income ALTERNATIVE MINIMUM TAX (AMT) \$11,925 \$48,475 \$1,193 12% \$11,925	259,190-\$299,190
\$96,950 \$206,700 \$11,157 22% \$96,950 Refundable (additional child tax credit) \$206,700 \$394,600 \$35,302 24% \$206,700 Other Dependents \$394,600 \$501,050 \$80,398 32% \$394,600 Phaseout (\$50 for every \$1,000 over) \$501,050 \$751,600 \$114,462 35% \$501,050 Single \$751,600 \$202,155 37% \$751,600 Married Filing Jointly MARRIED INDIVIDUALS FILING SEPARATE RETURNS \$0 \$11,925 10% of taxable income ALTERNATIVE MINIMUM TAX (AMT) \$11,925 \$48,475 \$1,193 12% \$11,925 Exemption	
\$206,700 \$394,600 \$35,302 24% \$206,700 Other Dependents \$394,600 \$501,050 \$80,398 32% \$394,600 Phaseout (\$50 for every \$1,000 over) \$501,050 \$751,600 \$114,462 35% \$501,050 Single \$751,600 \$202,155 37% \$751,600 Married Filing Jointly MARRIED INDUXLS FILING SEPARATE RETURNS \$0 \$11,925 10% of taxable income ALTERNATIVE MINIMUM TAX (AMT) \$11,925 \$48,475 \$1,193 12% \$11,925 Filing Status Exemption	\$2,000
\$206,700 \$394,600 \$35,302 24% \$206,700 Other Dependents \$394,600 \$501,050 \$80,398 32% \$394,600 Phaseout (\$50 for every \$1,000 over) \$501,050 \$751,600 \$114,462 35% \$501,050 Single \$751,600 \$202,155 37% \$751,600 Married Filing Jointly MARRIED INDUXLS FILING SEPARATE RETURNS \$0 \$11,925 10% of taxable income ALTERNATIVE MINIMUM TAX (AMT) \$11,925 \$48,475 \$1,193 12% \$11,925 Filing Status Exemption	\$1,700
\$501,050 \$751,600 \$114,462 35% \$501,050 Single \$751,600 \$202,155 37% \$751,600 Married Filing Jointly MARRIED INDIVIDUALS FILING SEPARATE RETURNS \$0 \$11,925 10% of taxable income ALTERNATIVE MINIMUM TAX (AMT) \$11,925 \$48,475 \$1,193 12% \$11,925 Filing Status Exemption	\$500
\$751,600 \$202,155 37% \$751,600 Married Filing Jointly MARRIED INDIVIDUALS FILING SEPARATE RETURNS Married Filing Jointly Married Filing Jointly \$0 \$11,925 10% of taxable income ALTERNATIVE MINIMUM TAX (AMT) \$11,925 \$48,475 \$1,193 12% \$11,925 Filing Status Exemption	
MARRIED INDIVIDUALS FILING SEPARATE RETURNS ALTERNATIVE MINIMUM TAX (AMT) \$0 \$11,925 10% of taxable income ALTERNATIVE MINIMUM TAX (AMT) \$11,925 \$48,475 \$1,193 12% \$11,925	\$200,000
\$0 \$11,925 10% of taxable income ALTERNATIVE MINIMUM TAX (AMT) \$11,925 \$48,475 \$1,193 12% \$11,925 Filing Status Exemption	\$400,000
\$11,925 \$48,475 \$1,193 12% \$11,925 Filing Status Exemption	
	AMTI Phaseout
\$48,475 \$103,350 \$5,579 22% \$48,475 Single & Head of Household \$88,100	\$626,350
\$103,350 \$197,300 \$17,651 24% \$103,350 Married Filing Jointly \$137,000	\$1,252,700
\$197,300 \$250,525 \$40,199 32% \$197,300 Married Filing Separately \$68,500	\$626,350
\$250,525 \$375,800 \$57,231 35% \$250,525 Trusts & Estates \$30,700	\$102,500
\$375,800 \$101,077 37% \$375,800	
FIDUCIARY (estates & trusts) TAXPAYERS AMT RATES	
\$0 \$3,150 10% of taxable income MFJ, HOH, or Single - AMTI Below \$239,100	26%
\$3,150 \$11,450 \$315 24% \$3,150 MFJ, HOH, or Single - AMTI Above \$239,100	28%
\$11,450 \$15,650 \$2,307 35% \$11,450 MFS - AMTI Below \$119,550	
\$15,650 \$3,777 37% \$15,650 MFS - AMTI Above \$119,550	26%
TCG RATES BASED ON TAXABLE INCOME NET INVESTMENT INCOME TAX	26% 28%
iling Status 0% 15% 20% Net investment income tax is applied at a rate of 3.	

Filing Statu	us	0%	15%	20%	Net investment income tax is applied at a rate of 3.8%
Single		up to \$48,350	\$48,350-\$533,400	over \$533,400	Individuals
Head of Ho	ousehold	up to \$64,750	\$64,750-\$566,700	over \$566,700	Applied to lesser of:
Married Fil	ling Jointly	up to \$96,700	\$96,700-\$600,050	over \$600,050	net investment income, or
Married Filing Separately		up to \$48,350	\$48,350-\$300,000	over \$300,000	excess of MAGI over following threshold amounts:
Estates & Trusts		up to \$3,250	\$3,250-\$15,900	over \$15,900	MFJ or Qualifying Widow(er)
					MFS
25%	IRC Section 12	ection 1250 Depreciation Recapture		Single & Head of Household	
28%	Collectibles				Estates & Trusts
					Applied to lesser of:

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\$250,000 \$125,000

\$200,000

undistributed net investment income, or

excess of AGI over \$15,650

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