

TAX RATE SCHEDULES Single

TAXABLE INCOME:

Over	But not over
\$ 0	\$ 9,325
9,325	37,950
37,950	91,900
91,900	191,650
191,650	416,700
416,700	418,400
418,400	-

TAX:

Tax	+	On amt over
\$.00	10%	\$ 0
932.50	15%	9,325
5,226.25	25%	37,950
18,713.75	28%	91,900
46,643.75	33%	191,650
120,910.25	35%	416,700
121,505.25	39.6%	418,400

TAX RATE SCHEDULES Head of Household

TAXABLE INCOME:

Over	But not over
\$ 0	\$ 13,350
13,350	50,800
50,800	131,200
131,200	212,500
212,500	416,700
416,700	444,550
444,550	-

TAX:

Tax	+	On amt over
\$.00	10%	\$ 0
1,335.00	15%	13,350
6,952.50	25%	50,800
27,052.50	28%	131,200
49,816.50	33%	212,500
117,202.50	35%	416,700
126,950.00	39.6%	444,550

TAX RATE SCHEDULES Married Filing Separately

TAXABLE INCOME:

Over	But not over
\$ 0	\$ 9,325
9,325	37,950
37,950	76,550
76,550	116,675
116,675	208,350
208,350	235,350
235,350	-

TAX:

Tax	+	On amt over
\$.00	10%	\$ 0
932.50	15%	9,325
5,226.25	25%	37,950
14,876.25	28%	76,550
26,111.25	33%	116,675
56,364.00	35%	208,350
65,814.00	39.6%	235,350

TAX RATE SCHEDULES Married Filing Jointly or Qualifying Widow(er)

TAXABLE INCOME:

Over	But not over
\$ 0	\$ 18,650
18,650	75,900
75,900	153,100
153,100	233,350
233,350	416,700
416,700	470,700
470,700	-

TAX:

Tax	+	On amt over
\$.00	10%	\$ 0
1,865.00	15%	18,650
10,452.50	25%	75,900
29,752.50	28%	153,100
52,222.50	33%	233,350
112,728.00	35%	416,700
131,628.00	39.6%	470,700

2017 CORPORATE TAX RATES

TAXABLE INCOME:

Over	But not over
\$ 0	\$ 50,000
50,000	75,000
75,000	100,000
100,000	335,000
335,000	10,000,000
10,000,000	15,000,000
15,000,000	18,333,333
18,333,333	-

TAX:

Tax	+	On amt over
\$ 0	15%	\$ 0
7,500	25%	50,000
13,750	34%	75,000
22,250	39%	100,000
113,900	34%	335,000
3,400,000	35%	10,000,000
5,150,000	38%	15,000,000
-	35%	0

A qualified personal service corporation is taxed at a flat rate of 35% on taxable income.

2017 ESTATE AND TRUST TAX RATES

TAXABLE INCOME:

Over	But not over
\$ 0	\$ 2,550
2,550	6,000
6,000	9,150
9,150	12,500
12,500	-

TAX:

Tax	+	On amt over
\$.00	15%	\$ 0
382.50	25%	2,550
1,245.00	28%	6,000
2,127.00	33%	9,150
3,232.50	39.6%	12,500

TRADITIONAL IRA LIMITS

IRA Contribution Limits

Regular Contributions

2017 Maximum Contribution\$5,500

"Catch Up" Contributions for Taxpayers 50 and over

2017 Catch up\$6,500

PHASEOUT OF IRA DEDUCTIONS

Filing Status	AGI Begin Phaseout	AGI Fully Phased Out
Single (or Married Filing Separately and lived apart from spouse for all of 2017)	\$62,000	\$ 72,000
Married Filing Jointly	\$99,000 <small>(\$186,000 if spouse is not covered by a pension plan)</small>	\$119,000 <small>(\$196,000 if spouse is not covered by a pension plan)</small>
Married Filing Separately	\$ 0	\$ 10,000
Head of Household	\$62,000	\$ 72,000
Qualifying Widow(er)	\$99,000	\$119,000

