FOR ESTATES AND TRUSTS, THE 2015 RATE

 BRACKETS WILL BE:

If taxable income is: The tax is:

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Not over $2,500 15% of taxable income

Over $2,500 but not $375.00 plus 25% of the

 over $5,900 excess over $2,500

Over $5,900 but not $1,225.00 plus 28% of the

 over $9,050 excess over $5,900

Over $9,050 but not $2,107.00 plus 33% of the

 over $12,300 excess over $9,050

Over $12,300 $3,179.50 plus 39.6% of the

 excess over $12,300